

**BA215 – SURVEY OF ACCOUNTING  
ONLINE**  
**Spring Term 2023, Starts Tuesday 4/04/23**  
**Optional Virtual Meetings: T&R 9:00 am – 10:20 am**  
**CRN 43485**

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**Chris Ruderman**

Office: MKH-114 (Albany)

Phone: (541) 225-7002

Student Hours:

**T & R 2:30 – 3:30 pm or**

**F after 1:00 by appt.**

**Prerequisite:** MTH 065 Elementary Algebra

[rudermc@linnbenton.edu](mailto:rudermc@linnbenton.edu)

**Required Materials:**

#1. Digital Direct Access E-Book: Survey of Accounting, 6/E:

<https://connect.mheducation.com/class/c-ruderman-survey-of-accounting-spring-2023-tr-900---1020-am>

This required text is bundled w/CONNECT. \$104.80 was added to your course fee

#2. Optional Zoom link: <https://linnbenton.zoom.us/j/98077611118> **Passcode: Survey**

#3. All Zoom class recordings will be posted on Moodle by around Noon the same day.

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**Purpose of Course:**

This course introduces financial accounting techniques, measuring and recording transactions, preparing financial statements, managerial decision making, and planning and control devices, such as budgeting, cost accounting, capital budgeting and break-even analysis. It also includes assessment of financial information from managers, lenders, and investors' perspective to understand evaluation of profitable business alternatives. Demonstrate the ability to utilize business spreadsheet applications.

**Grading:**

Final course grades will be determined based on the following point system:

Homework (8 x 100 pts. ea.)	800
Quizzes (8 x 100 pts. ea.)	800
Midterm Exam (10%)	200
Final Exam (10%)	<u>200</u>
<b>TOTAL</b>	<b><u>2,000</u></b>

(90% - 100% = A), (80% – 89.99% = B), (70% - 79.99% = C), (60% - 69.99% = D), or (< 60% = F).

Total points earned will not be rounded-up to establish final grades.

Remember! Students who are unable to successfully complete the course should withdraw, by submitting the proper paperwork, prior to the end of the seventh (7<sup>th</sup>) week of class.

**Exams:**

Examination format will be multiple choice. The randomized Midterm and Final exams will be taken on Moodle. Exam dates are indicated on the “Outline.” Exams must be taken on the date scheduled unless prior arrangements have been made.

## **Homework:**

There are 8 Homework assignment sets in CONNECT worth 100 points each. They are due by 10:00 am on the dates listed on the outline. You may continue to work the assignment until the due date & time. Each Homework assignment will be reviewed for reinforcement during the optional Virtual class times. You are encouraged to read each Chapter and start your work prior to each online Chapter introduction. **Students who assert initiative by working ahead and staying ahead on homework and quiz completion tend to outperform average students by a wide margin. Manage your time accordingly, like an Accounting professional must.**

## **Quizzes:**

Following each online homework review session, a related chapter Quiz is assigned in CONNECT and is due by 11:00 pm on designated dates. There are 8 Quizzes worth 100 points each. There will be no make-ups or extensions for missed quiz deadlines. **Manage your time accordingly, like an Accounting professional must.**

## **Outcomes:**

Upon successful completion of this course, students will be able to:

- Gain understanding of the accounting cycle and evaluate business transactions using the accounting equation.
- Demonstrate the communication of accounting information by the use of commercially available spreadsheet software.
- Describe the four basic financial statements: Balance Sheet, Income Statement, Statement of Cash Flows, and Statement of Changes in Stockholders Equity.
- Describe the need for internal control procedures in an organization, and demonstrate an understanding of ethics in accounting.
- Use Cost-Profit-Volume analysis to calculate break-even points. Describe the purpose of budgeting in an organization.
- Calculate cost and efficiency variances using standard cost information.

## **Veterans:**

Veterans and active duty military personnel with special circumstances are welcome and encouraged to communicate these, in advance if possible, the instructor.

## **Center for Accessibility Resources:**

You should meet with your instructor during the first week of class if you have a documented disability and need accommodations, your instructor needs to know medical information about you, or you need special arrangements in the event of an emergency. If you believe you may need accommodation services please contact Center for Accessibility Resources, (541) 917-4789. If you have documented your disability, remember that you must make your request for accommodations through the Center for Accessibility Resources Online Services web page every term in order to receive accommodations.

## **LBCC Comprehensive Statement of Nondiscrimination:**

LBCC prohibits unlawful discrimination based on race, color, religion, ethnicity, use of native language, national origin, sex, sexual orientation, marital status, disability, veteran status, age, or any other status protected under applicable federal, state, or local laws.

(for further information <http://po.linnbenton.edu/BPsandARs/1015%20-%20Nondiscrimination%20Policy.pdf> )

## BA 215 OUTLINE

Spring Quarter 2023

Week	Date	Day	Topic, Reading	Homework due by 10:00 am on desig. dates. Quizzes due by 11:00 pm on designated dates.
1	Apr 4	T	Ch 1 – Introduction to Accounting, FA	Ch 1 Homework due by 10:00 am 4/06: Exercises: 1-4, 1-6, 1-8, 1-13, 1-15, & 1-18
1	Apr 6	R	Ch 1 Homework Review & Quiz Preview	Ch 1 Quiz due by 11:00 pm <b>Friday 4/7:</b> Exercise 1-19, & Problem 1-31
2	Apr 11	T	Ch 2 – Accrual and Deferrals, FA	Ch 2 Homework due by 10:00 am 4/13: Exercises: 2-2, 2-4, 2-15, 2-18, & 2-27
2	Apr 13	R	Ch 2 Homework Review & Quiz Preview	Ch 2 Quiz due by 11:00 pm <b>Friday 4/14:</b> Problems: 2-33, & 2-34
3	Apr 18	T	Ch 3 - Merchandising Businesses, FA	Ch 3 Homework due by 10:00 am 4/20: Exercises: 3-2, 3-11, 3-15, & 3-17
3	Apr 20	R	Ch 3 Homework Review & Quiz Preview	Ch 3 Quiz due by 11:00 pm <b>Friday 4/21:</b> Problems: 3-26, & 3-27
4	Apr 25	T	Ch 4 – Internal Controls, Cash Accounting & Ethics, FA	Ch 4 Homework due by 10:00 am 4/27: Exercises: 4-8, 4-9, 4-10, & 4-11
4	Apr 27	R	Ch 4 Homework Review & Quiz Preview	Ch 4 Quiz due by 11:00 pm <b>Friday 4/28:</b> Problem 4-19
5	May 2	T	<b>Review for Mid-Term Exam</b>	
5	May 4	R	<b>Mid-Term Exam (Chapters 1, 2, 3, &amp; 4) 10:00 – 11:20 am via Moodle</b>	
6	May 9	T	Exam Recap Ch 10 - Introduction to Managerial Accounting, MA	Ch 10 Homework due by 10:00 am 5/11: Exercises: 10-1, 10-3, 10-8, & 10-13
6	May 11	R	Ch 10 Homework Review & Quiz Preview	Ch 10 Quiz due by 11:00 pm <b>Friday 5/12:</b> Exercise 10-14 & Problem 10-23
7	May 16	T	Ch 11 - Cost Behavior and Operating Leverage, & Profitability Analysis, MA	Ch 11 Homework due by 10:00 am 5/18: Exercises: 11-1, 11-9, 11-10, 11-13, & 11-15
7	May 18	R	Ch 11 Homework Review & Quiz Preview	Ch 11 Quiz due by 11:00 pm <b>Friday 5/19:</b> Exercise 11-19 & Problem 11-28
8	May 23	T	Ch 14 – Planning for Profit & Cost Control, MA	Ch 14 Homework due by 10:00 am 5/25: Exercises: 14-2, 14-5, 14-8, & 14-11.
8	May 25	R	Ch 14 Homework Review & Quiz Preview	Ch 14 Quiz due by 11:00 pm <b>Friday 5/26:</b> Exercise 14-13 & Problem 14-21
9	May 30	T	Ch 15 – Performance Evaluation, MA	Ch 15 Homework due by 10:00 am 6/01: Exercises: 15-2, 15-4, 15-7, & 15-8
9	Jun 1	R	Ch 15 Homework Review & Quiz Preview; Intro to the Insight Glass Budget Project, MA	Ch 15 Quiz due by 11:00 pm <b>Friday 6/02:</b> Exercises: 15-12 & 15-14 Project Instructions (Word doc) and Excel Spreadsheet available on Moodle. Due by 10:30 am on 6/1.
10	Jun 6	T	Independent Study: Work on Project	<b>Submit your completed Project (Excel only) on Moodle by 11:00 pm on 6/06 for credit.</b>
10	Jun 8	R	<b>Project Review &amp; Review for Final Exam</b>	
F	Jun 13	T	<b>Final Exam (Ch's 10, 11, 14 &amp; 15) 10:00 - 11:20 am via Moodle</b>	

Legend: FA – Financial Accounting, MA – Managerial Accounting

**Our Accounting Tutor is Kristie Kohashi. Here is her contact info for Spring Term:**

email:

[kohashk@linnbenton.edu](mailto:kohashk@linnbenton.edu)

Zoom:

<https://linnbenton.zoom.us/j/3546240171>

Monday, Wednesday, Friday

Online Zoom: 1 pm - 5 pm

email Kristie to set up specific time

Tuesday, Thursday

On-campus MKH 104: 1 pm - 5 pm

online Zoom optional

email Kristie to set up specific time