

**PRINCIPLES OF ACCOUNTING-FINANCIAL BA211**  
**Linn-Benton Community College - Winter 2015**  
**Course Outline – CRN 30338**  
**Class hours: TR 2:30-4:20pm**

**Instructor: Jack Stone**  
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**Office: MKH-117**  
**Office hours: MTWR Noon-1pm**  
**Friday by appointment**

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**Text and Required materials:**

Financial Accounting, 2<sup>nd</sup> Custom Edition. Kemp & Waybright, Pearson Education, 2013  
ISBN 978-1-256-68553-1

OR

Financial Accounting, standard publisher printing, Kemp & Waybright, Pearson Education, 2013. ISBN: 978-0-13-277158-0 **PLUS** My Accounting Lab access code.

Calculator. Any basic calculator is acceptable, **but no cell phones for exams.**

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Prerequisite: MTH095, Intermediate Algebra or higher

Strongly recommended: CIS125, Intro to Software Applications

**Purpose of the Course:**

This course is the first of a two-course sequence, Principles of Accounting, designed for sophomores seeking a four-year degree in Business Administration or Accounting.

In this course, the student will:

- Study financial accounting concepts
  - Be introduced to the accounting cycle
  - Develop financial statements from business transactions
  - Use accounting information to make decisions
  - Demonstrate the ability to utilize business computer applications.
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**Grading:**

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

Exams (2 @ 100 points) -----	200 pts.
Chapter Quizzes (9 @ 5pts each)-----	45 pts.
MAL homework (21 @ 10pts each)-----	210
Textbook Homework (21 @ 10pts each)-----	<u>210</u>
Total	665 pts

A (90-100%)   B (80-89%)   C (70-79%)   D (60-69%)   F (below 60%)

Students who are unable to successfully complete the course should withdraw prior to the end of the seventh (7th) week of class.

**My Accounting Lab (MAL):**

We will be using a software supplement throughout the class called My Accounting Lab. You have purchased access to the Lab when you purchased your Custom 2<sup>nd</sup> Edition textbook. You should perform and submit assigned homework in MAL. There is a great deal of help and study material available through the Lab. You are encouraged to use all the features (Demo Docs, Pre-tests, post-tests, PowerPoint, etc.).

**Homework:**

Homework is assigned from each chapter covered. *Italicized* homework is to be completed in MAL. **Bolded** homework is to be completed manually (by hand or Word or Excel). Bring all completed homework to class for review.

**Quizzes:**

One for each chapter assigned. Please see MAL for access to the quizzes.

**Exams:**

Examinations will generally require 1½ hours to complete. The format will be objective questions and quantitative problems. The exams will be closed book/notes. Exam dates are indicated on the “tentative outline” located at the end of this syllabus.

**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/>

Statement – Disability Services

Students who may need accommodations due to documented disabilities, who have medical information which the instructor should know, or who need special arrangements in an emergency, should speak with the instructor during the first week of class. If you have not accessed services and think you may need them, please contact Disability Services, 917-4789.

The LBCC community is enriched by diversity. Everyone has the right to think, learn, and work together in an environment of respect, tolerance, and goodwill. We will work toward creating a community without prejudice, intimidation, or discrimination. (related to Board Policy #1015)

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## BA211 PRINCIPLES OF ACCOUNTING – FINANCIAL HOMEWORK SCHEDULE: TENTATIVE OUTLINE

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Week One	01/06/15	Introduction, Chapter One lecture
	01/08/15	Ch. 1 Homework DUE: <i>S1-3, S1-4 in MAL,</i> <b>S1-9, E1-16A</b> Begin Chapter 2 lecture
Week Two	01/13/15	Continue Chapter 2 lecture
	01/15/15	Ch. 2 Homework DUE: <i>S2-2, S2-3, S2-4 in MAL,</i> <b>S2-6, S2-9, E2-15A, E2-18A</b>
Week Three	01/20/15	Chapter 3 lecture
	01/22/15	Chapter 3 Homework DUE: <i>S3-1, S3-2, S3-4 in MAL,</i> <b>S3-10, S3-12, E3-18A</b>
Week Four	01/27/15	Chapter 4 lecture
	01/29/15	Chapter 4 Homework DUE: <i>S4-2, S4-3, S4-4 in MAL,</i> <b>S4-7, E4-20A</b>
Week Five	02/03/15	Chapter 5 lecture
	02/05/15	Chapter 5 Homework DUE: <i>S5-3, S5-4 in MAL,</i> <b>S5-5, S5-11, E5-19A</b>
Week Six	02/10/15	Review for Midterm Exam (Chapters 1-5)
	02/12/15	<b>MIDTERM EXAM</b> (Chapters 1-5)
Week Seven	02/17/15	Return MIDTERM EXAM - Chapter 6 lecture
	02/19/15	Chapter 6 Homework DUE: <i>S6-2, S6-4 in MAL,</i> <b>S6-7, S6-13</b>
Week Eight	02/24/15	Chapter 7 lecture
	02/26/15	Chapter 7 Homework DUE: <i>S7-2, S7-6 in MAL,</i> <b>S7-13, E7-21A</b>
Week Nine	03/03/15	Chapter 8 lecture
	03/05/15	Chapter 8 Homework DUE: <i>S8-1, S8-3 in MAL,</i> <b>S8-9, E8-25A</b>
Week Ten	03/10/15	Chapter 9 lecture
	03/12/15	Chapter 9 Homework DUE: <i>S9-2, S9-7 in MAL,</i> <b>S9-12, E9-24A</b> - Review for Final
Week Eleven	03/17/14	<b>FINAL EXAM Tuesday, 9:30-11:20am</b> (Chapters 6-9)