

## **BA 213 - PRINCIPLES OF ACCOUNTING: MANAGERIAL TR CRN 28359**

Syllabus Fall 2023 Hybrid Delivery Modal Instructor: Chris Ruderman

Tuesdays: Independent Study & work in Pearson MyLab / Thursdays: F2F: Chinook Hall Room 111 1:30 –3:20 pm

Email: [rudermc@linnbenton.edu](mailto:rudermc@linnbenton.edu) Ph: (I will not be in my office much, so best to contact by email)

Office Hours: via Zoom, M & W: 10:30 – 11:30 pm, or Fridays by appointment

### **Text & Required Resources:**

1. Horngren's Financial Accounting, Miller-Nobles, Mattison, Matsura, Seventh Edition.
2. **Pearson MyAccountingLab--® (MAL)**- Access code needed to activate or purchase by credit or debit card if you did not buy the print version of the book from the bookstore. If you took BA 211 at LBCC your MyAccountingLab access is also good for BA 213. Register at: <https://www.pearson.com/mylab>  
**Course ID: ruderman41198**. Pearson MyLab Registration instructions are posted on Moodle.

**Prerequisite:** Principles of Accounting: Financial (BA 211 or equivalent) with a grade of "C" or better.

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**Course Description:** Demonstrates the use of accounting information to meet organization goals. Methods of extracting accounting information for decision making, management of resources, planning, and product and service costing are covered. Overarching principles of planning and control are emphasized.

### **Course Outcomes:**

- Explain the interrelationship of the accounting systems to all areas of business and business decision making.
- Recognize the components and processes related to various cost accounting systems.
- Understand cost behavior and predict break-even points.
- Analyze the performance of the organization and organizational sub-units.
- Use the budgeting process to prepare budgets and pro forma financial statements.
- Utilize the time-value-of-money concept to analyze capital investment projects.

### **Grading:**

All course grades will be available in MAL. Final course grades will be determined as follows:

<b>Category</b>	<b>Points</b>	<b>Percent</b>
Homework (9 assignment sets x 24 pts each)	216	29.45%
Quizzes (9 x 24 points each)	216	29.45%
<b>Project - required to pass course</b>	<b>81</b>	<b>11.10%</b>
Exams (2 x 110 points each)	220	30.0%
<b>Total points possible</b>	<b>733</b>	<b>100.0%</b>

Course grades will be computed as follows from total points possible:

A (90 < 100%), B (80 < 90%), C (70 < 80%), D (60 < 70%), or F (< 60%)

Students who are unable to successfully complete the course should withdraw within LBCC's by the end of Week 7.

### **Pearson MyAccountingLab:**

MyAccountingLab (MAL) is an online, interactive learning resource. Access to the lab is purchased with your textbook. The MAL information that accompanies this syllabus includes login information. Using the online accounting lab will give students more practice with accounting concepts presented in class and in the text and is an excellent resource for help outside of class. For instance, there are additional practice problems, chapter pre- and post-quizzes, PowerPoints and numerous other resources available. I will be transferring all of your homework and quiz scores from MAL into my master BA 213 gradebook. This gradebook will be updated frequently (but not in real time) and posted on our course Moodle site about once a week.

**Homework:** There are 14 homework assignment sets in MAL worth 10 points each. They are due by 4:00 pm on the dates listed on the outline. You may continue to work the assignment until the due date & time. When complete, you may want to print the assignment for future review. **Late assignments will not be accepted, and you will not be able to access the assignment after the due date.** All homework assignments will be reviewed in class on paper for clarification and reinforcement purposes. You may start your work any time before the due dates. Students who assert initiative by getting ahead and staying ahead on homework completion tend to outperform poor time managers by a wide margin. All homework assignments and quizzes will be available online on or before the first day of class.

**Quizzes:** Eleven quizzes in Pearson MyAccountingLab will be graded and are due **at the times and dates** listed. The same expectations as homework (above) apply.

**Class Participation:** Students who attend class regularly outperform those who do not by an average margin of 1 – 2 letter grades. While plenty of your work will be performed in an online lab, this is still a regular class.

**Project (REQUIRED):** The Term Project will be introduced in class on **Thursday November 2nd**. This Project will require the use of Excel; to be uploaded via Moodle due **by or before 1:00 pm Tuesday, November 28th**. Emailed submissions will not be accepted. There will be no extensions or allowances for late submissions. Timely submission of the assigned project is required in order to receive a final grade of “C” or higher.

#### **Exams:**

Two exams will be given. Exams will include objective and computational questions and should take a well-prepared student approximately 90 – 110 minutes to complete. You’ll need a calculator for each exam. **While the exams are open-note and open-book, do not fool yourself into thinking that you do not need to be fully prepared.** See course outline for exam dates. Exams must be taken on the date scheduled unless prior arrangements have been made. If the mid-term exam is missed for any reason, a 20% late deduction will be assessed. Failure to take the midterm or final within three days following the originally scheduled dates will result in complete forfeiture of each respective 110 point opportunity. Miss either Exam and you will not pass the course.

#### **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/BPsandAPs/>)

#### **CENTER FOR ACCESSIBILITY RESOURCES:**

LBCC is committed to inclusiveness and equal access to higher education. If you have approved accommodations through Accessibility Resources and would like to use your accommodations in this class, please contact your instructor as soon as possible to discuss your needs. If you think you may be eligible for accommodations but are not yet registered with Accessibility Resource, please visit their website at [www.linnbenton.edu/accessibilityresources](http://www.linnbenton.edu/accessibilityresources) for steps on how to apply for services. Online course accommodations may be different than those for face to face courses, so it is important that you make contact with Accessibility Resources as soon as possible.

#### **ACADEMIC INTEGRITY:**

Students are expected to follow College policies regarding academic integrity as articulated in the Students Rights and Responsibilities Handbook (<http://www.linnbenton.edu/studentrights/standards.html>). You will receive an F in the course if you are found to be involved in academic dishonesty (cheating, plagiarism, etc.).

#### **SYLLABUS/OUTLINE:**

This syllabus/outline are a guide, not a contract. If something listed does not make sense, please talk with me. If changes are made, I will announce them in class. Not reading the syllabus does not constitute a valid excuse for missing a due date. Accounting professionals are expected to be on time at all times.

**House Rules: (Mostly applicable to in-person classes)**

**No formal breaks are scheduled during classes. You may leave to use the facilities whenever necessary.**

**Please turn phones and other similar electronic devices to silent during class.**

**Laptops may be open only if you are using them to take notes.**

**Smart phones may not be used for the calculator functions.**

### **How to Do Well in BA 213:**

- Read your assigned chapters before you come to class!
- Make notes while reading. and during class lectures.
- Review the slides in Pearson MyAccountingLab to reinforce.
- Come to every class.
- Begin the homework assignments well ahead of the due dates.
- Work through the Try It! Exercises throughout the chapters.
- Become familiar with the Key Terms at the end of each chapter.
- Take advantage of the Accounting Lab and tutor in MKH 104.
- Re-do the exercises that we do during class for more practice.
- Start the project early.
- On blank sheets of paper - can you write out the basic format of Direct Materials, Direct Labor, Manufacturing Overhead, Work-in-Process, Finished Goods and Cost of Goods Sold accounts? (Answer 'yes' and you should do well in this course.)

## CLASS SCHEDULE & ASSIGNMENTS:

Week 1	09/26	Independent Study: Read Chapter 1
	09/28	Course overview, Chapter 1 Introduction. Chapter 1 Assign's: S1-3, S1-5, S1-8, S1-10, E1-15, E1-24, E1-25 due 10/04 by 1:00 pm.
Week 2	10/03	Independent Study: Finish Chapter 1 Assignments & Read Chapter 2.
	10/05	Chapter 1 Assign. review. <b>(Ch 1 quiz due by 11:00 pm)</b> . Chapter 2 Introduction. Chapter 2 assign's: E2-20, E2-21, E2-23, E2-24, E2-25, & E2-26 due 10/11 by 1:00 pm.
Week 3	10/10	Independent Study: Finish Chapter 2 Assignments & Read Chapter 3.
	10/12	Chapter 2 assign. review. <b>(Ch 2 quiz due by 11:00 pm)</b> . Chapter 3 Introduction. Chapter 3 assign's: S3-1, E3-18, E3-19, & E3-20 due 10/18 by 1:00 pm.
Week 4	10/17	Independent Study: Finish Chapter 3 Assignments & Read Chapter 4.
	10/19	Chapter 3 assign. review. <b>(Ch 3 quiz due by 11:00 pm)</b> . Chapter 4 Introduction. Chapter 4 assign's: S4-1, S4-2, & S4-5 due 10/25 by 1:00 pm.
Week 5	10/24	Independent Study: Finish Chapter 4 Assignments & Read Chapter 5.
	10/26	Chapter 4 assign. review. <b>(Ch 4 quiz due by 11:00 pm)</b> . Chapter 5 assign's: E5-19, E5-20, E5-21, E5-22, & E5-23 due 10/29 by 1:00 pm. <b>(Ch 5 quiz due 10/29 by 11:00 pm)</b> . <b>Be sure to watch the "Midterm Review" recording which will be posted on Moodle at 1:00 pm on Monday 10/30.</b>
Week 6	10/31	<b>Midterm Exam on Chapters 1 – 5 via Moodle from 1:30 – 3:20 pm.</b> & Read Chapter 7.
	11/02	Midterm results. Chapter 7 Introduction. <b>Project Introduction</b> . Chapter 7 assignments E7-23, & E7-24 due 11/08 by 1:00 pm.
Week 7	11/07	Independent Study: Finish Chapter 7 Assignments & Read Chapter 8.
	11/09	Chapter 7 assignment review. <b>(Ch 7 quiz due by 11:00 pm)</b> . Chapter 8 Introduction. Chapter 8 S8-1, S8-4, & E8-15, E8-16, & E8-19 due 11/15 by 1:00 pm.
Week 8	11/14	Independent Study: Finish Chapter 8 Assignments & Read Chapter 9.
	11/16	<b>Project Due via submission box on Moodle by 12:00 pm.</b> Project solution review. Chapter 8 assign. review. <b>(Ch 8 quiz due by 11:00 pm)</b> . Chapter 9 Introduction. Chapter 9 assign's: S9-4, E9-16, & E9-17 <b>due Monday 11/20 by 1:00 pm.</b> Read Chapter 10.
Week 9	11/21	Ch. 9 assign. review. <b>(Ch 9 quiz due by 11:00 pm)</b> . Ch. 10 Introduction. Chapter 10 assign's: S10-1, S10-2, S10-5, S10-6, & P10-30B due 11/29 by 1:00 pm.
	11/23	Thanksgiving Holiday – no class.
Week 10	11/28	<b>Project Due via submission box on Moodle by 1:00 pm.</b>
	11/30	Chapter 10 assign. review. <b>(Ch 10 quiz due by 11:00 pm)</b> . <b>Project Solution Review. Review for Final</b>
Final:	12/05	<b>Final Exam on Chapters 7-10; 2:30-4:20 pm (Tuesday) via Moodle</b>