

**BA - 211 Principles of Accounting: Financial**  
**Benton Center Room 204 Corvallis**  
**M W 10:30 am - 12:20 pm**  
**Spring Quarter 2019**

**Instructor: Vickie McCarty-Snook**

**CRN**  
**40803**

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Phone: (503) 779-8939  
Office Hours: **By Appointment**

**Required Resources:**

Text: Horngren's Financial Accounting, Miller-Nobles, Mattison, Matsura, Sixth Edition

**MyLab (My Accounting Lab) Course Software from Pearson Publishing:** Access code must be purchased (or acquired with the text at the bookstore) by students to perform MyLab Pearson homework assignments.

Prerequisites:

MTH 095 Intermediate Algebra, BA 101A, and BA 101B with a grade of C or better.

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**Course Description:** Lower Division Transfer (LDT) Course: Principles of Accounting is the first of the two-course accounting sequence designed for students seeking a four-year degree in Business Administration or Accounting.

**Learning Outcomes:**

- Use the accounting cycle to develop financial statements from business transactions.
- Analyze basic business economic events to determine their effect on accounts and financial statements.
- Interpret and analyze financial statements to aid in decision making.
- Demonstrate a basic understanding of the principles of internal control and apply them to relatively straightforward situations to identify strengths and weaknesses.
- Interpret and analyze accrual and cash flow information presented in accounts.
- Analyze issues relating to inventory, receivables, long-lived assets, liabilities and stockholder's equity and recommend appropriate accounting treatment.
- Describe generally-accepted accounting principles.

**Grading:**

Final course grades will be determined as follows:

Category	Points	Percent
Chapter Homework from MyLab	100	25%
Attendance and Participation	100	25%
Midterm at 100 points & Final at 100 points	200	50%
Total points possible	400	100%

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%)

Attendance and participation points are given each class period if you miss a class and it is excused you will still lose the participation points for that class.

**Homework Pearson MyLab:**

We will be using this software supplement during our class. You will perform and submit your homework in Pearson MyLab. All scores from MyLab and other assignments will be posted in Moodle.

**Exams:**

Two exams will be given. Exams will include objective and computational questions and should take a well-prepared student approximately 90 minutes to complete. Please bring your phone or a calculator to each exam. Exams are open for one 8 ½ by 11 inch paper (writing okay on both sides) but closed-book. See course outline for exam dates.

**LBCC COMPREHENSIVE STATEMENT OF NONDISCRIMINATION:**

LBCC prohibits unlawful discrimination based on race, color, religion, ethnicity, and 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:**

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.

**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 and outline are a guide, not a contract. They will change during the term as I attempt to provide the most compelling and useful learning experience possible. If things do not make sense, please talk with me. As changes are made, I will announce them in class. You should check the syllabus at least once a week for course updates. Not reading the syllabus does not constitute a valid excuse for missing a milestone.

**BA 211****TENTATIVE OUTLINE****Spring 2019**

<b>WEEK</b>	<b>DATE</b>	<b>DAY</b>	<b>TOPIC &amp; READING ASSIGNMENTS</b>	<b><u>Due Dates</u> See MyLab for Details of Assignments</b>
Week 1	Apr 1	M	No Class	MyLab
	Apr 3	W	Chapter Continued	MyLab
Week 2	Apr 8	M	Chapter 2: Recording Business Transactions	MyLab
	Apr 10	W	Chapter 3: The Adjusting Process	MyLab
Week 3	Apr 15	M	Chapter 4: Completing the Accounting Cycle	MyLab
	Apr 17	W	Chapter Continued	MyLab
Week 4	Apr 22	M	Chapter 5: Merchandising Operations	MyLab
	Apr 24	W	Chapter 6: Merchandise Inventory	MyLab
Week 5	Apr 29	M	Chapter 7: Internal Control and Cash	MyLab
	May 1	W	Mid -Term	MyLab
Week 6	May 6	M	Chapter 8: Receivables	MyLab
	May 8	W	Chapter 9: Plant Assets, Natural Resources, and Intangibles	MyLab
Week 7	May 13	M	Chapter 11: Current Liabilities and Payroll	MyLab
	May 15		Chapter 12: Long-Term Liabilities	MyLab
Week 8	May 20	M	Chapter 13: Stockholders Equity	MyLab
	May 22	W	Continued	MyLab

Week 9	May 27	M	Holiday	MyLab
	May 29	W	Chapter 14; Statement of Cash Flow	MyLab
Week 10	Jun 3	M	Project Due and Final Review session	MyLab
	Jun 5	W	Final Exam	MyLab