

## **BA 211 - PRINCIPLES OF ACCOUNTING: FINANCIAL MW CRN 30338**

Syllabus Winter 2019 Instructor: Mary Vedaa

NSH 109 M, W 12:00 noon – 1:50 pm

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Office Hours: MKH 117 T, R 12:00 – 1:00, and by appointment

### **Required Materials:**

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

**MyLab (MyAccountingLab) Course Software from Pearson Publishing:** Access code must be purchased (or acquired with the text at bookstore) by student to perform MyLab Pearson homework assignments. Note: **Text and access code satisfy materials requirement for LBCC's BA213 also.**

**Calculator:** A basic calculator is acceptable for use in class, our paper-based exams and in-class quizzes. Students may not share calculators during exams or quizzes. Any calculator that can store information is not allowed.

### **Prerequisites:**

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

### **Purpose of Course:**

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.

### **Outcomes:**

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

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 straight-forward 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 basic generally-accepted accounting principles.

### **Grading:**

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

<b>ITEM</b>	<b>Points</b>
Mid-Term Exam	120
Final Exam	120
Chapter Homework in Pearson (10 best @ 10 points each)	100
Project	50
Quizzes in class (10 best @ 5 points each)	50
<b>TOTAL</b>	<b><u>440</u></b>

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

There will be up to 4 extra credit in-class opportunities of 5 points each.

Students who are unable to successfully complete the course should withdraw within LBCC's withdrawal window.

**Pearson MyLab:**

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

**Examinations:**

Question format includes, but is not limited to, essay questions, quantitative problems and multiple choice. The exams are closed-book and closed-notes. On the exams you will be allowed to use 1) a writing instrument & eraser, 2) basic calculator, and 3) instructor provided test materials, with no other items allowed. Exam dates are indicated on the outline. Exams must be taken on the date scheduled unless prior arrangements have been made. If an examination is missed, and you have **compelling and documented** circumstances (job conflicts, oversleeping, car trouble, travel delays and traffic jams are **not** compelling), at my discretion, I will “prorate” the missed exam score based on your performance on the next scheduled exam.

**Homework:**

Homework: Thirteen homework problems on the outline will be graded and are due **at the time and date** listed. Late homework will not be accepted. Only the ten highest homework scores will be counted in your final grade. Students are required to complete their homework in **Pearson MyLab**.

In-Class Quizzes: There are twelve In-Class quizzes. **These quizzes will be closed book/notes.** They will be given **at the start of class** on the dates indicated on the syllabus. Questions will come from the Short Exercises LO 1 section at the end of each chapter. 5 minutes will be allowed for each quiz. **There will be no make-up quizzes given for students who arrive after 12 noon or miss class.** Students need to read the chapter carefully and review the Short Exercises LO 1 to prepare for the in-class quizzes, which are given ahead of the first class lecture on the chapter. Only the highest ten in-class quiz scores will be counted in your final grade.

**Project:**

A project will be assigned later in the term (see outline). **This project is an individual project.** The due date of this project is **Monday, February 25<sup>th</sup> at 12 Noon**. Late projects will be accepted with a 4-point per day penalty, including weekend days, through Monday, March 4th at 12 Noon. Projects received after March 4th at 12 Noon will **not be graded**.

**Veterans:**

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

**Center for Accessibility Resources:**

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 their instructor during the first week of class. If you believe you may need accommodations but are not yet registered with the Center for Accessibility Resources (CFAR), please visit the CFAR Website for steps on how to apply for services or call 541-917-4789.

**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.).

**LBCC Comprehensive Statement of Nondiscrimination:**

LBCC prohibits unlawful discrimination based on race, color, religion, ethnicity, use of native language, national origin, sex, sexual orientation, gender, gender identity, marital status, disability, veteran status, age, or any other status protected under applicable federal, state, or local laws. For further information see Board Policy P1015 in our Board Policies and Administrative Rules. Title II, IX, & Section 504: Scott Rolen, CC-108, [541-917-4425](tel:541-917-4425); Lynne Cox, T-107B, [541-917-4806](tel:541-917-4806), LBCC, Albany, Oregon. To report: [linnbenton-advocate.symphlicity.com/public report](http://linnbenton-advocate.symphlicity.com/public-report).

**Syllabus**

This syllabus and outline are together a guide and not a contract. They may change during the term as I attempt to provide the most useful learning experience possible. If things do not make sense, please talk with me. As changes are made, I will announce them in class or through the Pearson email function. Not reading the syllabus or keeping up to date on changes does not constitute a valid excuse for missing a change or deadline.

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**Please turn cell phones and other similar electronic devices to silent or vibrate during class and keep them out of sight.**

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

**Cell phones may not be used in class, including the calculator function.**

**Calculators on cell phones may not be used during exams.**

**Students will be held to standard classroom decorum.**

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### **How to Do Well In BA211**

Read the chapter before the class lecture.

Come to class.

Arrive to class on time and prepared for the in-class quizzes.

Do not fall behind.

Participate in extra-credit opportunities.

Review the slides in Pearson MyAccountingLab.

Begin the homework assignments ahead of the due dates.

Write out the homework assignments on paper before entering in Pearson.

Work through the Try It! Exercises throughout the chapters.

Make yourself familiar with the Key Terms at the end of each chapter.

Take advantage of the accounting lab and tutor in MKH 104.

Ask questions if you get lost in an exercise or example or don't understand a lecture point.

Re-do the exercises that we do during class for more practice.

Start the project early.

Ask for assistance, early, if you have trouble with the project.

Contact me if you have any questions.

Meet with me for questions that need face to face discussions and/or instruction.

Attend the Mid-Term and Final Review class sessions.

**BA 211 - PRINCIPLES OF ACCOUNTING: FINANCIAL MW CRN 30338 OUTLINE**

<b>WEEK</b>	<b>DATE</b>	<b>READING &amp; IN-CLASS GRADED ASSIGNMENTS</b>	<b>HOMEWORK Due by 11:00 PM</b>
Week 1	1/7	Introduction Ch 1: Accounting and the Business Environment	
	1/9	Ch 2: Recording Business Transactions <b>Ch 2 in-class quiz</b>	
	1/13		E1-19, E1-24, P1-45A
Week 2	1/14	Ch 3: The Adjusting Process <b>Ch 3 in-class quiz</b>	
	1/16	Ch 3 continued, <b>in-class extra credit</b>	
	1/20		E2-10, E2-24, P2-32A
Week 3	<b>1/21</b>	<b>Martin Luther King Day – No Class</b>	
	1/23	Ch 4: Completing the Accounting Cycle <b>Ch 4 in-class quiz</b>	
	1/25		E3-19, E3-21, P3-36A
	1/27		E4-18, E4-21, P4-29A
Week 4	1/28	Ch 5: Merchandising Operations <b>Ch 5 in-class quiz</b> <b>Project Introduction</b>	
	1/30	Ch 6: Merchandise Inventory <b>Ch 6 in-class quiz</b>	
	2/3		E5-18, E5-22, P5-36A
Week 5	2/4	Ch 6 continued, <b>in-class extra credit</b>	
	2/6	Ch 7: Internal Control and Cash <b>Ch 7 in-class quiz</b>	
	2/8		E6-15, E6-20, P6-34B
	2/10		E7-16, E7-21, P7-27A
Week 6	2/11	Exam #1 (Midterm) review, ch 1 - 7	
	2/13	<b>Exam #1 (Midterm) ch 1 - 7</b>	
Week 7	2/18	<b>Presidents' Day – No Class</b>	
	2/20	Ch 8: Receivables <b>Ch 8 in-class quiz</b>	
	2/24		E8-18, E8-19, P8-31A
Week 8	2/25	Ch 9: Plant Assets, Natural Resources, and Intangibles <b>Ch 9 in-class quiz, Project Due</b>	
	2/27	Ch 11: Current Liabilities and Payroll <b>Ch 11 in-class quiz,</b> <b>in-class extra credit</b>	
	3/1		E9-19, E9-20, P9-31A
	3/3		E11-18, E11-21, P11-27A
Week 9	3/4	Ch 12: Long-Term Liabilities <b>Ch 12 in-class quiz.</b>	
	3/6	Ch 13: Stockholders' Equity <b>Ch 13 in-class quiz</b>	
	3/8		E12-18, E12-19, P12-34A
	3/10		E13-23, E13-25, P13-44A
Week 10	3/11	Ch 14: The Statement of Cash Flow <b>Ch 14 in-class quiz,</b> <b>in-class extra credit</b>	
	3/13	Exam #2 (Final) review, ch 8, 9, 11, 12, 13, 14	
	3/16		E14-17, E14-18, E14-19
Week 11	3/18 Monday	<b>1:00 pm – 2:50 pm #2 (Final) ch 8, 9, 11, 12, 13, 14</b>	