

## BA 111: Practical Accounting 1 Fall 2023 Online CRN 25450

Instructor: Mary Vedaam

Email: [vedaam@linnbenton.edu](mailto:vedaam@linnbenton.edu)

Office Hours by Zoom appointment.

**Please include BA 111 on the subject line when you email me about this class.**

I will respond within 24 hours weekdays and 48 hours over the weekend, if not sooner.

Class video recorded sessions will be posted in Moodle per the schedule.

Our accounting tutor Kristie Kohashi [kohashk@linnbenton.edu](mailto:kohashk@linnbenton.edu)

### Required Materials:

**Text:** College Accounting – A Practical Approach, by Jeffrey Slater, 15<sup>th</sup> edition

**MyLab (MyAccountingLab) Course Software from Pearson Publishing:** Homework, exams, and extra credit opportunities will be performed in this software package. Access code is included with the text when purchased from the bookstore. At this time, this text and access code also satisfy course materials for BA 112 and BA 113.

### Course Description and Outcomes:

First course in the Practical Accounting Series. Covers the fundamental principles of double-entry accounting, general journals and ledgers, business forms, simple financial statements, and the completion of the accounting cycle. Emphasis on cash receipts and payments, payroll accounting, purchases, and sales. In this course the student will:

- Demonstrate a basic understanding of the double-entry accounting system.
- Manually complete the entire accounting cycle for a service- based sole proprietorship on the accrual basis.
- Prepare basic financial statements for a service-based sole proprietorship.
- Demonstrate an understanding of control of cash processes and bank reconciliations.
- Calculate basic payroll and payroll tax activity.
- Prepare simple federal quarterly and annual payroll tax forms.

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

ITEM	Points
Connect with Kristie	10
Live Zoom Participation (2 @ 10 points each)	20
Discussion Forums (9 @ 10 points each)	90
Chapter Homework (7 best @ 30 points each)	210
2 Exams (80 points each)	160
Final Exam (80 points)	80
<b>TOTAL</b>	<b>570</b>

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

There are 5 extra credit opportunities of 5 points each.

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

**Examinations:** Exams are online in Pearson.

**Homework:** Students are required to complete their homework in Pearson **MyLab**. There are 8 homework assignments. The best 7 are counted. Discussion Forums: Students are to respond to the discussion questions in the Moodle discussion forum, then comment on at least 2 other students' responses.

**Attendance at Live Zoom Sessions:** Students are expected to attend one of the first two live zoom sessions and one of the second two sessions scheduled on the assignment page. These sessions are for the instructor and students to meet each other and discuss questions about the course material.

**Late Assignment Policy:** Unless the student contacts the instructor to make individual arrangements, late assignments will be accepted for two days past the due date, discounted 20%. Students are encouraged to contact the instructor if circumstances arise.

Exams, Final and Chapter 8 assignments **will not** be accepted late, unless arrangements are made with the instructor.

**All assignments and exams are due on Sundays at 11 pm, except the final exam. The final exam is due on Monday, December 4, at 11 pm.**

**Veterans:**

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

**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.).

**Center for Accessibility Resources:**

Students who may need accommodation 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.

**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> )

## Syllabus:

This syllabus and outline are together a guide and not a contract. They may change during the term. If things do not make sense, please talk with me. If any changes are made, I will communicate with the class. Not reading the syllabus or keeping up to date on changes does not constitute a valid excuse for missing a due date.

## How to be successful in this class:

- Read assigned chapters ahead of the schedule.
- Do the “Try It!” exercises and Demonstration Summary Problems in the text.
- Review the slides in Pearson MyLab.
- Use the excel workpapers provided by Pearson.
- Begin homework assignments ahead of the due dates.
- **Do not fall behind.** Ask if a concept or process is not clear.
- Have access to a **stable internet connection.**
- Take advantage of extra credit opportunities.
- Check your email daily.
- **Do not rely on the Pearson percentage for your grade to date. Calculate it separately, per the explanation posted in Moodle.**

BA 111 CRN 25450 FALL 2023 – Assignment Schedule

<b>WEEK</b>	<b>Weeks start on Mondays</b>		<b>All Assignments Due by 11:00 PM</b>
Week 1	Starts 9/25	#1 Chapter 1 Part I and Part II #2 Chapter 1 Review  Live Zoom Session #1 Thursday Sep 28 at 1:30 pm Live Zoon Session #2 Friday September 29 at 12:00 noon	<b>Due Sunday Oct 1</b> P 1A-4, 1 A-5 Ex Cr Ex 1A-5 Discussion #1
Week 2	Starts 10/2	#3 Chapter 2 #4 Chapter 2 Review	<b>Due Sunday Oct 8</b> P 2A-1, 2A-3, 2A-4 Connect with Kristie Discussion #2
Week 3	Starts 10/9	#5 Chapter 3 #6 Chapter 3 Review	<b>Due Sunday Oct 15</b> Ex 3B-3, 3B-5, P 3A-3 Ex Cr P 3B-1 Discussion #3
Week 4	Starts 10/16	#7 Exam Review <b>Exam #1</b> Chapters 1, 2, 3 Open Oct 18, Due Oct 22 at 11 pm	<b>Due Sunday Oct 22</b> Discussion #4 Exam #1
Week 5	Starts 10/23	#8 Chapter 4 #9 Chapter 4 Review	<b>Due Sunday Oct 29</b> P 4A-2, 4A-3 Discussion #5
Week 6	Starts 10/30	#10 Chapter 5 #11 Chapter 5 Review	<b>Due Sunday Nov 5</b> Ex 5A-1 through 5A-5 Ex Cr Ex 5B-1, 5B-2, 5B-3 Discussion #6
Week 7	Starts 11/6	#12 Chapter 6 #13 Chapter 6 Review  Live Zoom Session #3 TBA Live Zoom Session #4 TBA	<b>Due Sunday Nov 12</b> P 6A-1 through 6A-4
Week 8	Starts 11/13	#14 Exam Review <b>Exam #2</b> Chapters 4, 5, 6 Open Nov 15, Due Nov 19 at 11 pm	<b>Due Sunday Nov 19</b> Discussion #7 Exam #2
Week 9	Starts 11/20	#15 Chapter 7 #16 Chapter 7 Review	<b>Due Sunday Nov 26</b> P 7A-1 through 7A-4 Ex Cr P 7B-2 Discussion #8
Week 10	Starts 11/27	#17 Chapter 8 #18 Chapter 8 Review and Exam Review	<b>Due Sunday Dec 3</b> Ex 8A-2, 8A-3, 8A-4, and P 8A-3 Ex Cr P8B-1 Discussion #9
<b>FINALS WEEK</b>	Starts 12/4	<b>Exam #3</b> (final) Ch 7 and Ch 8 Open Nov 29, Due <b>MONDAY</b> Dec 4 at 11 pm	<b>Due Monday Dec 4</b>  <b>Exam #3 (Final)</b>