

BA 213 - PRINCIPLES OF ACCOUNTING: MANAGERIAL CRN 20830

Syllabus Fall 2023

Instructor: Jonnie Peacock

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OFFICE HOURS-Via Zoom Tues & Thurs 12:30 pm- 1:30 pm [Zoom Link](#) Meeting 854 7384 6607

Accounting Tutor: Kristie Kohashi: kristie.kohashi.1183@mail.linnbenton.edu

Required Materials

Text: Horngren's Financial Accounting, Miller-Nobles, Mattison, Matsura, Seventh Edition (7e).

Pearson MyLab (MyAccountingLab) Course Software from Pearson Publishing: Access code is included with the text purchased through the bookstore. It may also be purchased from Pearson. Access code is required because students must perform homework assignments in MyLab Pearson.

We use the same text edition for BA 213 as BA 211 Spring term 2023. You should get access without additional cost if you purchased two-term Pearson access with the 7th edition in the spring.

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

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.

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

Explain the interrelationship of the accounting systems to all areas of business and business decision-making, understand cost behavior and predict break-even points, recognize the components and processes related to various cost accounting systems, 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: Final course grades will be determined based on the following point system:

ITEM	Points
Mid-Term Exam	100
Final Exam	100
Chapter Homework in Pearson – 15 points each	150
Project	50
TOTAL	400

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

There are three extra credit assignments in Pearson worth up to 5 points each.

Students who cannot successfully complete the course should withdraw within LBCC's withdrawal window by the end of week seven.

Examinations: Midterm and Final are online in Pearson.

Homework: Homework problems on the outline will be graded and are due **at the time and date** listed. Students are required to complete their homework in **Pearson MyLab**. Go directly to the Pearson site. **You do not access Pearson through Moodle.**

Project: A project will be assigned later in the term (see outline). **This project is individual.**

Veterans:

Veterans and 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

<https://www.linnbenton.edu/student-services/accessibility/index.php> or call 541-917-4789.

Academic Integrity:

Acts of academic dishonesty, including plagiarism or cheating, are serious offenses. Students who are found to have committed or been involved in any act of academic dishonesty will receive an F in the course. Students are expected to follow College policies regarding academic integrity as articulated in the Students' Rights and Responsibilities Handbook.

[studentrights://www.linnbenton.edu/about-lbcc/administration/policies/student-rights-responsibilities-and-conduct.php](https://www.linnbenton.edu/about-lbcc/administration/policies/student-rights-responsibilities-and-conduct.php)

LBCC Comprehensive Statement of Nondiscrimination:

Linn-Benton Community College (LBCC) prohibits unlawful harassment as well as any form of unlawful discrimination based on race, ethnicity, religion, national origin, sex or sexual content, gender, marital status, disability, veteran's status, age, sexual orientation, or any other status protected by federal, state or local law.

To report an issue, go to

<https://www.linnbenton.edu/about-lbcc/departments-and-contacts/report-an-issue/index.php>, or contact the EO/Title IX Coordinator in the LBCC Human Resources Office at (541) 917-4425.

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 let me know. If changes are made, I will announce them. Not reading the syllabus or keeping up to date on changes does not constitute a valid excuse for missing a due date.

How to Do Well in BA 213

- Read assigned chapters ahead of schedule.
- Do not fall behind. Ask questions if a concept or process is not clear.
- Check your email daily. Check assignment due dates daily.
- Take advantage of the extra credit opportunities.
- Download and review the slides in Pearson MyAccountingLab.
- Work with Kristie, our accounting tutor.
- 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.
- Start the project early.
- Ask for assistance early if you have trouble with the project.

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WEEK	Weeks start on Mondays.		All Assignments are Due on Sundays by 11:00 PM (Except Midterm and Final)
Week 1	Starts 9/25	Chapter 1 Reading: Introduction to Managerial Accounting Chapter 1 homework is due 10/1 at 11 pm.	Chapter 1 homework is due 10/1 by 11 pm
Week 2	Starts 10/2	Chapter 2 Reading: Job Order Costing Chapter 2 homework and extra credit #1 are due 10/8 at 11 pm.	Chapter 2 homework and extra credit #1 is due by 10/8 by 11 pm
Week 3	Starts 10/9	Chapter 3 Reading: Process Costing Chapters 3 homework is due 10/15 at 11 pm.	Chapter 3 homework is due by 10/15 by 11 pm
Week 4	Starts 10/16	Chapter 4 Reading: Lean Management Systems Chapter 4 homework and extra credit #2 are due 10/22 at 11 pm.	Chapter 4 homework and extra credit #2 is due 10/22 by 11 pm
Week 5	Starts 10/23	Chapter 5 Reading: Cost-Volume-Profit Analysis Chapter 5 homework is due 10/29 at 11 pm.	Chapter 5 homework is due by 10/29 by 11 pm
Week 6	Starts 10/30	Midterm Ch 1 – 5 Wednesday, November 1st, open from 8 am until 10 pm Project Introduction Chapter 7 Reading: Master Budgets Chapter 7 homework is due 11/5 at 11 pm.	Midterm Wed, Nov 1 Chapter 7 homework is due 11/5 by 11 pm
Week 7	Starts 11/6	Chapter 8 Reading: Flexible Budgets & Standard Cost Systems Chapter 8 homework and extra credit #3 are due 11/12 at 11 pm.	Chapter 8 homework and extra credit #3 are due 11/12 by 11 pm
Week 8	Starts 11/13	Chapter 9 Reading: Responsibility Accounting & Performance Evaluation Chapter 9 homework is due 11/19 at 11 pm.	Chapter 9 homework is due 11/19 by 11 pm
Week 9	Starts 11/20	Chapter 10 Reading: Short-Term Business Decisions Chapter 10 homework is due 11/26 at 11 pm. Project is Due 11/26 by 11 pm	Chapter 10 homework is due 11/26 by 11 pm Project Due 11/26 by 11 pm
Week 10	Starts 11/27	Chapter 11 Reading: Capital Investment Decisions Chapter 11 homework is due 12/03 by 11 pm.	Chapter 11 homework is due 12/03 by 11 pm
FINALS WEEK	Starts 12/4	Final Ch 7 - 11 Wednesday, December 6 opens from 8 am until 10 pm	Final Wed December 6th