# BA 112: Practical Accounting II

# Syllabus Spring 2020

# CRN 43802

Instructor: Michael Kovis

Online

Email: kovism@linnbenton.edu

Office Hours: T, R 12:00 – 1:00.

## Required Materials:

Text: College Accounting – A Practical Approach, by Jeffrey Slater, 14th edition with MyLab (MyAccountingLab) website from Pearson Publishing: Homework, Quizzes, will be performed in this software package. Access code must be purchased (or acquired at the bookstore when you buy the book). Pearson student helpline: 1-800-677-6337

Calculator: Any single-use, basic calculator is acceptable for our course.

## Recommended Materials:

Microsoft Office

## Course Description:

This class covers sales and cash receipts, purchases and cash payments, accounting for a merchandising company, handling bad debts, notes receivable, notes payable, accounting for merchandising inventory, accounting for property, plant equipment, and intangible assets, and partnership accounting.

## Grading:

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

|  |  |  |  |
| --- | --- | --- | --- |
| **Item** | **Quantity** | **Points**  | **Grade Percentage** |
| Homework | 8 | 800 | 15% |
| Quizzes | 8 | 480 | 20% |
| Midterm | 1 | 100 | 25% |
| Project | 1 | 100 | 15% |
| Final Exam | 1 | 100 | 25% |
| Total |  |  | 100% |

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

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

## Examinations:

 Question format includes, but is not limited to, quantitative problems and multiple choice. Exam dates are indicated on MyAccountingLab. Exams must be taken during the scheduled time frame unless prior arrangements have been made. If the Midterm examination is missed and you have not made prior arrangements to make it up, the Midterm exam grade will be reduced 20% (late penalty) and must be made up within one week of the test date. Exceptions may be made for emergency situations. The Final must be taken at the scheduled time unless prior arrangements have been made.

## Homework

Homework: Graded Homework problems are completed in MyAccountingLab and due Sunday nights at 11:59 pm each Sunday except Midterms week. Late homework will receive a 50% penalty. There are eight homework assignments, and there are help videos posted on Moodle.

## Quizzes:

Quizzes consist of multiple-choice and calculations. Quizzes are completed in MyAccountingLab and due Sunday nights at 11:59 pm each Sunday, except Midterms week. You will be allowed two attempts at the quiz, and the attempt will last for 110 minutes. Each quiz consists of six questions. There are eight quizzes.

## Project:

A Mini-practice opens Monday, April 27th (Chapter 12), and is due June 12th. The project is completed in Pearson MyLab. Late projects will not be accepted.

## 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 Services:

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 the instructor during the first week of class. If you have not accessed services and think you may need them, please contact Center for Accessibility Services, (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, 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. As changes are made, I will announce them in 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:

* View the informational videos sent out via email and posted on

Moodle

* View and practice the video demonstrations posted on Moodle for each chapter.
* Attend Zoom office hours or email if you need help (I answer emails quickly and over the weekend)
* Pay attention to due dates (usually Sunday night at 11:59pm)
* Accounting is a full contact subject; you have to work on the problems!