**BA215 – SURVEY OF ACCOUNTING**

**MKH 107 1pm to 2:50pm Tues & Thur**

**Fall 2023, Starts September 25, 2023**

***CRN 21816***

**Instructor:** Ashley Hogan **Required Materials:**

**Office:** SSH217A and zoom 1. Access to Connect on mhedcuation.com

**Office Hours:** Zoom by Appointment 2. Digital access through Connect to Survey of

Or 3-5PM on Tuesdays in office Accounting, 6/E, Edmonds, Edmonds, Olds,

**E-mail:** [hogana@linnbenton.edu](mailto:hogana@linnbenton.edu) McNair, Tsay, McGraw-Hill Publishing

Algebra 4. We will use MOODLE in this class.

**Purpose of Course:** This course introduces financial accounting techniques (Chapters 1 through 9), measuring and recording transactions, preparing financial statements, managerial decision making, and planning and control devices, such as budgeting, cost accounting, capital budgeting and break-even analysis. It also includes assessment of financial information from managers (Chapters 10 through 15), lenders, and investors' perspective to understand evaluation of profitable business alternatives.

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

* Gain an understanding of the accounting cycle and evaluate business transactions using the accounting equation.
* Demonstrate the communication of accounting information by the use of commercially available spreadsheet software.
* Describe the four basic financial statements: Balance Sheet, Income Statement, Statement of Cash Flows, and Statement of Changes in Stockholders Equity.
* Describe the need for internal control procedures in an organization and demonstrate an understanding of ethics in accounting.
* Use Cost-Profit-Volume analysis to calculate break-even points.
* Describe the purpose of budgeting in an organization.
* Calculate cost and efficiency variances using standard cost information.

**Syllabus: When referring to the syllabus you should access it by Moodle in case there are changes.** This syllabus and outline are a guide and not a contract. They can change during the term as I attempt to provide the most compelling and useful learning experience possible. If things do not make sense, please email. As changes are made, I will do my best to address them in the discussion board on Moodle. However, you must check the syllabus at least once a week for course updates in Moodle.  Not reading the most recent syllabus does not constitute a valid excuse for missing a milestone.

**Connect:** Connect is an online, interactive resource. Access to a digital copy of the book will be included in the Connect online resource. This is the link to go to to register Will be [**https://connect.mheducation.com/class/a-hogan-fall-2023**](https://connect.mheducation.com/class/a-hogan-fall-2023) If you would like a physical copy of the book, I suggest renting from Amazon or purchasing directly from McGrawHill via Connect (you will receive a discount not given in the book store). Follow this link: [**http://video.mhhe.com/watch/s6TpaoS7po9i3osq1FzUkg**](http://video.mhhe.com/watch/s6TpaoS7po9i3osq1FzUkg)to access student registration information. Using the online accounting lab will give you more practice with accounting concepts presented in class and in the text and is an excellent resource for help outside of class. There are additional practice problems, chapter pre- and post- quizzes, PowerPoints and numerous other resources available. I will transfer all of your Smart Book, homeworks and activities from Connect into the BA215 gradebook on Moodle. This gradebook will be updated weekly, but not in real time.

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

| Exams - Midterm (100 points) & Final (100 points) | 200 |
| --- | --- |
| Chapter Homework (15 points each) | 180 |
| Exercises (10 points each) | 60 |
| Non-Profit Analysis Project | 50 |
| SmartBook Reading (10 points each) | 120 |
| **TOTAL** | **610** |

(90% <= A <=100%), (80% <= B < 89%), (70% <= C < 79%), (60 % <= D < 69%), or (F < 59%)

Total points earned will not be rounded-up to establish final grades.

Remember: Students who are unable to successfully complete the course should withdraw, by submitting the proper paperwork, prior to the end of the seventh (7th) week of class.

**Exams (32.8%):** Examination format will be objective questions and quantitative problems. The exams are taken within the connect platform and will be **open book and open notes**. Exam dates are indicated on the Outline. Exams must be taken before the due date unless prior arrangements have been made. If the mid-term exam is missed and you have **compelling and documented** circumstances, at my discretion, I will allow a retake.

**Homework (29.5%):** Access Connect to see specific assigned exercises, problems and due dates. These homework assignments will be completed within Connect. Homework is due by 11:59pm of the date listed. Late homework will be accepted with a penalty of one point deducted per week past due. You need to let me know that you’ve turned in something late via email as I will not go back to look for late work.

**Exercises (9.8%):** Access Connect to see specific assigned exercises, problems and due dates. These activities will be completed within Connect. Exercises are due by 11:59pm of the date listed. Late exercises will be accepted with a penalty of one point deducted per week past due. You need to let me know that you’ve turned in something late via email as I will not go back to look for late work.

**Term Project (8.2%):** A project will be assigned later in the term (see Outline). The due date of this project is Sunday, December 3rd. Late projects will be accepted with a 3-point per calendar day penalty through Thursday, December 7th. If you turn this in late, you must email me. Projects received after that date will **not be graded**.

**Smartbook Reading (19.7%):** Access Connect to see specific assigned Smartbook readings and due dates. These activities will be completed within Connect. Smartbook reading assignments are due by 11:59pm of the date listed. Late Smartbook readings will be accepted with a penalty of one point deducted per week past due. You need to let me know that you’ve turned in something late via email as I will not go back to look for late work.

**Tutoring Help:** The Learning Center provides free services designed to boost your college knowledge so that you can achieve the test scores, grades, and goals you want. Through the Learning Center, you can access [Tutoring](https://www.linnbenton.edu/student-services/library-tutoring-testing/learning-center/tutoring/index.php), [Academic Coaching](https://www.linnbenton.edu/student-services/library-tutoring-testing/learning-center/academic-coaching/index.php), the [Writing Center](http://www.linnbenton.edu/writing-center), [Math Support](https://www.linnbenton.edu/student-services/library-tutoring-testing/learning-center/math-support.php), the [Science Help Desk](https://www.linnbenton.edu/student-services/library-tutoring-testing/learning-center/science-support.php), and [English Language Support](https://www.linnbenton.edu/student-services/library-tutoring-testing/learning-center/language-support.php).  [Visit the Learning Center website to learn more.](https://www.linnbenton.edu/student-services/library-tutoring-testing/learning-center/index.php)

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

**Accessibility Resources:** LBCC is committed to inclusiveness and equal access to higher education. If you have approved accommodations through Accessibility Resources and would like to use your accommodations in the class, please talk to your instructor as soon as possible to discuss your needs. If you believe you may need accommodations but are not yet registered with Accessibility Resources, please visit their website at [www.linnbenton.edu/accessibilityresources](https://www.linnbenton.edu/student-services/accessibility/index.php) for steps on how to apply for services or call (541) 917-4789.

**Basic Needs Statement:** Any student who has difficulty affording groceries or accessing sufficient food to eat everyday, or who lacks a safe and stable place to live, and believes that may affect their performance in this course, is urged to contact the Roadrunner Resource Center for support ([resources@linnnbenton.edu](mailto:resources@linnnbenton.edu), or visit [www.linnbenton.edu/RRC](http://www.linnbenton.edu/RRC) under Student Support for Current Students). This office can help students get connected to resources to help. Furthermore, please notify the professor if you are comfortable in doing so. This will enable me to provide any resources that I may possess.

**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. If you are found to be involved in academic dishonesty (cheating, plagiarism, etc.), you will receive an F in the course.

**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

[h](http://po.linnbenton.edu/BPsandARs/1015%20-%20Nondiscrimination%20Policy.pdf)[ttp://po.linnbenton.edu/BPsandARs/1015%20-%20Nondiscrimination%20Policy.pdf](http://www.google.com/url?q=http%3A%2F%2Fpo.linnbenton.edu%2FBPsandARs%2F1015%2520-%2520Nondiscrimination%2520Policy.pdf&sa=D&sntz=1&usg=AFQjCNFujEOThsWcThv2M10GjXsZuS269A)

**Emails:** LBCC faculty are discouraged from communicating with students through emails that are not your LBCC email. For this reason, all links for this class are set up to be accessible through your LBCC email. If a document requires you to get permission to view, make sure you are logged into your LBCC email before emailing me. I will not respond to emails requesting permission to view documents from emails other than your LBCC email. If you are an OSU student who is dual enrolled with LBCC, I strongly encourage you to forward your LBCC email to your OSU email. By doing this, you are less likely to miss information because you forgot to check your LBCC email.

**Course Outline:**

Week One (09/25/2023): Class introduction and Chapter One: Introduction to Accounting. Syllabus quiz, Smartbook reading chapter one, homework one and exercise one due Sunday (10/01/2023) at 11:59PM.

Week Two (10/02/2023): Chapter Two: Accruals and Deferrals and Chapter Three: Merchandising Businesses. Smartbook reading chapter two, Smartbook reading chapter three, homework two and homework three due Sunday (10/08/2023) at 11:59PM.

Week Three (10/09/2023): Chapter Four: Internal Control, Cash and Ethics and Chapter Five: Receivables and Inventory Cost Flow. Smartbook reading chapter four, Smartbook reading chapter five, homework four and homework five due Sunday (10/15/2023) at 11:59PM.

Week Four (10/16/2023): Chapter Six: Long-Term Operational Assets and term project introduction. Smartbook reading chapter six, homework six due and exercise two Sunday (10/22/2023) at 11:59PM.

Week Five (10/23/2023): Chapter Seven: Liabilities and Chapter Nine: Financial Statement Analysis. Smartbook reading chapter seven, Smartbook reading chapter nine, homework seven and homework nine due Sunday (10/29/2023) at 11:59PM.

Week Six (10/30/2023): Midterm review. Midterm due Sunday (11/05/2023) at 11:59PM.

Week Seven (11/06/2023): Chapter Ten: Introduction to Managerial Accounting. Smartbook reading chapter ten, homework ten and exercise three due Sunday (11/12/2023) at 11:59PM.

Week Eight (11/13/2023): Finish Chapter Eleven: Cost Behavior and CVP Analysis Smartbook reading chapter eleven, homework eleven and exercise four due Sunday (11/19/2023) at 11:59PM.

Week Nine (11/20/2023): Chapter Fourteen: Planning for Profit and Cost Control. Smartbook reading chapter fourteen, homework fourteen and exercise five due Sunday (11/26/2023) at 11:59PM.

Week Ten (11/27/2023): Chapter Fifteen: Performance Evaluation and Final Review. Smartbook reading chapter fifteen, homework fifteen and term project due Sunday (12/03/2023) at 11:59PM.

Finals Week (12/04/2023): Final and exercise six due THURSDAY (12/07/2023) at 11:59PM.

**Syllabus Quiz:** There is a syllabus quiz in week one of Moodle that is extra credit. You will find the answers in the Syllabus Audio Overview located in the General section of Moodle.