

**SYLLABUS**

**BA 213 - PRINCIPLES OF ACCOUNTING:  MANAGERIAL**

**CRN 26037**

Syllabus Fall 2021

Instructor: Mark Kaenel Email:  kaenelm@linnbenton.edu

**Office Hours:** Since this is a virtual class there are no office hours. You may send me an email anytime, and I will respond within 24 hours excluding weekends (i.e., if you send me an email on a Friday do not expect a response until Monday). **Please include BA 213 on the subject line whenever you email me about this class.**

All class presentation recordings will be posted in Moodle shortly after the completion of each class.

Required Materials:

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

Pearson MyAccountingLab (MyLab) Course Website from Pearson Publishing**:** Access code is included with the text when purchased through the bookstore. It may also be purchased from Pearson. Access code is required because students must perform homework assignments and take exams in MyLab. Instructions to register with Pearson MyAcountingLab are posted in Moodle.

**Software:** I will be posting items using Microsoft Office 365 applications, so you will need to be able to at least use Microsoft Word and Excel. As an LBCC student you are entitled to a free copy of this software. **Please refer to Technology Services & Resources under the Student Resources section on page 3 of this syllabus for instructions on obtaining this software.**

**Prerequisite:**

BA 211 or equivalent with a grade of C or better.

**Course Description:**

Demonstrates the use of accounting information to meet organization goals. Covers methods of extracting accounting information for decision making, management of resources, planning, and product and service costing. This course is Lower Division Transfer (LDT) Course.

**Course 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.

**Students who are unable to successfully complete the course should withdraw within LBCC’s withdrawal window, by week seven. Last day to withdraw is November 10.**

**Virtual Course:**

This course will be administered via Zoom. YOU MUST KEEP YOUR VIDEO ON AT ALL TIMES DURING INSTRUCTION. You may turn it off during breaks but must turn it back on when we resume. **The same Zoom link will be used for all class dates.** The link and passcode are below.

Zoom Link: <https://linnbenton.zoom.us/j/9097986658>

Passcode: **26037**

Each Zoom class will be recorded and recordings will be made available as soon as they are generated by Zoom.

**Grading:**

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

|  |  |
| --- | --- |
| ITEM | Points |
| Mid-Term Exam  | 200 |
| Final Exam  | 200 |
| Chapter Homework – 15 points each | 165 |
| TOTAL | **565** |

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

**Homework:**

Each assigned chapter should be read prior to the start of instruction on the chapter in accordance with the schedule herein. There is a homework assignment for each of the 11 chapters consisting of exercises and problems found in the textbook/MyLab, **which are to be completed online in MyLab**. Go directly to the Pearson site. You do not access Pearson MyLab through Moodle.

Homework for each chapter will be made available immediately after instruction has been completed on the previous chapter. Partial credit is granted for exercises/problems with multiple parts. You will have three opportunities to complete each part of each homework exercise/problem. **Homework is due by 11:00pm each Sunday in accordance with the schedule herein and will also be graded then.**

**Tutoring is available. See page 3 of the syllabus.**

**Late homework will not be accepted and you will not have access to any homework due each Sunday after 11:00pm.**

**Examinations:**

TheMid-Term and Final exams are done online in MyLab. Refer to the schedule herein for the date of each exam.

**DISCLOSURES**

**Veterans & Military:**

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

**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. For further information see Board Policy P1015 in our [Board Policies and Administrative Rules](http://linnbenton.edu/42145BA0-3DCC-11E3-AA36782BCB47BBE7). 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.

**Academic Integrity:**

Students at LBCC are expected to behave honestly. Acts of academic dishonesty, including plagiarism or cheating, are serious offenses. Students must follow College policies regarding academic integrity as articulated in the Students Rights and Responsibilities Handbook. You will receive an F in the course if you are found to have committed or be involved in any act of academic dishonesty.

**Syllabus:**

This syllabus is a guide and not a contract. It may change during the term as I attempt to provide the most useful learning experience possible. If things do not make sense, please contact me. As changes are made, I will announce them through Moodle or during class, as appropriate. **Not reading the syllabus or not keeping up to date on changes does not constitute a valid excuse for missing a change or deadline.**

**STUDENT RESOURCES**

**Center for Accessibility Resources:**

LBCC is committed to inclusiveness and equal access to higher education. If you have approved accommodations through the Center for Accessibility Resources (CFAR) and would like to use your accommodations in this class, please contact your instructor as soon as possible to discuss your needs. If you think you may be eligible for accommodations but are not yet registered with CFAR, please visit the [CFAR Website](https://www.linnbenton.edu/student-services/accessibility/index.php) for steps on how to apply for services. Online course accommodations may be different than those for on-campus courses, so it is important that you make contact with CFAR as soon as possible.

**Roadrunner Resources:**

The Roadrunner Resource Center is here to help remove barriers that might prevent you from staying in school. The Center connects you to community resources to assist and/or provide funding for food insecurity, transportation issues, housing, and other needs. Go to the [Roadrunner Resources](https://tracking.vocus.io/link?id=3180ed7d-c050-4c22-b827-6ee2236a4ea5&url=https%3A%2F%2Fwww.linnbenton.edu%2Fstudent-services%2Fother-resources%2Froadrunner-resource-center.php) website or call (541) 917-4877.

**Personal Health & Well-Being Services:**

LBCC advisors support your life balance to achieve your goals and overcome obstacles. Counseling and mental health support is available through LBCC’s Advising Center. For a comprehensive list of services and contacts go to <https://www.linnbenton.edu/student-services/advising/well-being.php>. You may also contact the center via email at onlineac@linnbenton.edu, or call (541) 917-4780. **This phone number is also LBCC’s mental health crisis line.**

**Technology Services & Resources:**

TheStudent Help Desk at the LBCC Libraryassists students with most computer software-related issues and other technology problems or questions, from login problems related to LBCC’s online systems to questions about course-related instructional software. You may also check out a laptop computer to use during the term. For a comprehensive list of available services and resources, go to <https://www.linnbenton.edu/student-services/library-tutoring-testing/library/help-desk.php>. You may also contact the help desk at **student.helpdesk@linnbenton.edu**, text (541) 704-7001, or call (541) 917-4630. To obtain your free Microsoft Office 365 software go to the library weblink and select the [**Microsoft Office 365**](https://libhelp.linnbenton.edu/subjects/guide.php?subject=shd#tab-3) link.

**Accounting Tutor:**

Instructional Aide Kory Klein is the accounting tutor. He can be reached at kleintk@linnbenton.edu or via phone at (541) 917- 4260.

**Learner Support:**

The following are resources dedicated to help students succeed. All of the following are available remotely. Please reach out if you are struggling in any of your classes:

* [Writing Support](https://www.linnbenton.edu/student-services/library-tutoring-testing/learning-center/writing-support/index.php)
* [Math Support](https://www.linnbenton.edu/student-services/library-tutoring-testing/learning-center/math-support.php)
* [Academic Coaching](https://www.linnbenton.edu/student-services/library-tutoring-testing/learning-center/academic-coaching/index.php)
* [First Resort](https://www.linnbenton.edu/student-services/first-resort.php)
* [Student Help Desk](https://www.linnbenton.edu/student-services/library-tutoring-testing/library/help-desk.php)
* [Advising Center and Counseling Services](https://www.linnbenton.edu/student-services/advising/index.php)
* [Library Services](https://library.linnbenton.edu/home)
* [International Student Office](https://www.linnbenton.edu/tuition-and-admission/incoming-international/index.php)

**Keys to Success in BA 213**

* Read each assigned chapters before the lecture on it.
* Work through the Try It! Exercises throughout the chapters. This practice will deepen your understanding of the subject matter and help with completing the homework.
* Check your email and Moodle daily. Check assignment due dates daily.
* Begin the homework assignments ahead of the due dates.
* Write out the homework assignments on paper before entering your answers into MyLab.
* **Utilize all of the tools in MyLab**. It contains a plethora of study modules, tutorials, videos, and self-assessment tests.
* **DO NOT FALL BEHIND.** Ask questions if a concept or process is still not clear after checking resources in MyLab.

**The #1 key to success is to do the work.** With accounting, doing is learning.

**INSTRUCTION SCHEDULE**

**BA 213 - PRINCIPLES OF ACCOUNTING:  MANAGERIAL CRN 26037\_ Fall 2021**

|  |  |  |
| --- | --- | --- |
| **WEEK** | **DATE** | **CHAPTERS / ACTIVITIES** |
| Week 1 | Sept 28 | Welcome / Housekeeping / Review SyllabusChapter 16: Introduction to Managerial AccountingChapter 16 homework is now available |
|  | Sept 30 | Chapter 16 continued**Chapter 16 homework due Sunday October 3 by 11:00pm**Chapter 17 homework released at end of class |

|  |  |  |
| --- | --- | --- |
| Week 2 | Oct 5 | Chapter 17: Job Order Costing |
|  | Oct 7 | Chapter 17 continuedGuest Speaker: Dave Henderer, President of Henderer Design+Build, Corvallis, OR**Chapter 17 homework due Sunday October 10 by 11:00pm**Chapter 18 homework released at end of class |
| Week 3 | Oct 12 | Chapter 18: Process Costing |
|  | Oct 14 | Chapter 18 continued**Chapter 18 homework due Sunday October 17 by 11:00pm**Chapter 19 homework released at end of class |
| Week 4 | Oct 19 | Chapter 19: Cost Management Systems **Chapter 19 homework due Sunday October 24 by 11:00pm**Chapter 20 homework released at end of class |
|  | Oct 21 | Chapter 20**Chapter 20 homework due Sunday October 24 by 11:00pm**Chapter 21 homework released at end of class |
| Week 5 | Oct 26 | Chapter 21**Chapter 21 homework due Sunday October 31 by 11:00pm** |
|  | Oct 28 | Mid-Term Exam ReviewGuest Speaker: Scott Hofferber, Retired CFO of Farmdale Creamery, San Bernardino, CA |
| Week 6 | Nov 2 | **Mid-Term Exam**Chapter 22 homework released at end of class |
|  | Nov 4 | Chapter 22 |

|  |  |  |
| --- | --- | --- |
| Week 7 | Nov 9 | Chapter 22 continued**Chapter 22 homework due Sunday November 14 by 11:00pm**Chapter 23 homework released at end of class |
|  | Nov 11 | HOLIDAY – NO CLASS |
| Week 8 | Nov 16 | Chapter 23 |
|  | Nov 18 | Chapter 23 continuedGuest Speaker: Tim O’Brien, Business Services Director at Sage Oaks Charter School, Redlands, CA; Former CFO at Five Ten, now a division of Adidas**Chapter 23 homework due Sunday November 21 by 11:00pm**Chapter 24 homework released at end of class |
| Week 9 | Nov 23 | Chapter 24**Chapter 24 homework due Sunday November 28 by 11:00pm**Chapter 25 homework released at end of class |
|  | Nov 25 | HOLIDAY – NO CLASS |
| Week 10 | Nov 30 | Chapter 25**Chapter 25 homework due Sunday December 5 by 11:00pm**No homework for Chapter 26 |
|  | Dec 2 | Chapter 26 (concepts only)Final Exam Review |
| Finals Week | Dec 6 | **Final Exam – 3:00pm** |

**HOMEWORK SCHEDULE RECAP**

|  |  |  |
| --- | --- | --- |
| **Chapter** | **Date Released (at end of class)** | **Due Date (Sunday by 11:00pm)** |
|  |  |  |
| 16 | Currently Available | October 3 |
| 17 | September 30 | October 10 |
| 18 | October 7 | October 17 |
| 19 | October 14 | October 24 |
| 20 | October 19 | October 24 |
| 21 | October 21 | October 31 |
| 22 | November 2 | November 14 |
| 23 | November 9 | November 21 |
| 24 | November 18 | November 28 |
| 25 | November 23 | December 5 |
| 26 | NO HOMEWORK | N/A |