

BA 211 - PRINCIPLES OF ACCOUNTING: FINANCIAL CRN 28358

Syllabus Fall 2023

Instructor: Jonnie Peacock

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OFFICE HOURS - By Appointment

Please include BA 211 on the subject line whenever you email me about this class.

Accounting Tutor: Kristie Kohashi: kohashk@linnbenton.edu

All class presentation recordings will be posted in Moodle weekly or semi-weekly per the schedule.

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 when purchased through the bookstore. It may also be purchased from Pearson. Access code is required because students must perform homework assignments in MyLab Pearson.

Prerequisites:

MTH 095 Intermediate Algebra, BA 101A, and BA 101B with a grade of C or better.

Purpose of Course:

Lower Division Transfer (LDT) Course: Principles of Accounting is the first of the two-course accounting sequence designed for students seeking a four-year degree in Business Administration or Accounting.

Outcomes:

Upon completing this course, students will be able to:

Use the accounting cycle to develop financial statements from business transactions. Analyze basic business economic events to determine their effect on accounts and financial statements. Interpret and analyze financial statements to aid in decision-making. Demonstrate a basic understanding of the principles of internal control and apply them to relatively straightforward situations to identify strengths and weaknesses. Interpret and analyze accrual and cash flow information presented in accounts. Analyze issues relating to inventory, receivables, long-lived assets, liabilities, and stockholder's equity and recommend appropriate accounting treatment. Describe basic generally accepted accounting principles.

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 – 10 points each	130
Project	70
TOTAL	<u>400</u>

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

There are 4 extra credit assignments in Pearson worth up to 5 points each.

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

Examinations: Midterm and Final are online in Pearson.

Homework: Thirteen 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 that 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 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 211

- Read assigned chapters ahead of the schedule.
- Do not fall behind. Ask questions if a concept or process is not clear.
- Check your Linn-Benton 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.
- Work through the Try It! Exercises throughout the chapters.
- Make yourself familiar with the Key Terms at the end of each chapter.
- Do the quick checks at the end of each chapter.
- Start the project early.
- Ask for assistance early if you have trouble with the project.

BA 211 - PRINCIPLES OF ACCOUNTING: FINANCIAL Fall CRN 28358**Remote/Online**

WEEK	Weeks start on Mondays		All Assignments are Due on Sundays by 11:00 PM (except Project, Midterm, and Final)
Week 1	Starts 9/25	Chapter 1 Reading: Accounting and the Business Environment Chapter 1 Homework due 10/1 at 11 pm	Chapter 1 Homework is due 10/1 by 11 pm
Week 2	Starts 10/2	Chapter 2 Reading: Recording Business Transactions Chapter 2 Homework is due 10/8 at 11 pm	Chapter 2 Homework is due 10/8 by 11 pm
Week 3	Starts 10/9	Chapter 3 Reading: The Adjusting Process Chapter 4 Reading: Completing the Accounting Cycle Chapters 3 and 4 homework due 10/15 at 11 pm Extra Credit #1 due 10/15 at 11 pm	Chapter 3 & 4 Homework, and Extra Credit #1 is due 10/15 by 11pm
Week 4	Starts 10/16	Chapter 5 Reading: Merchandising Operations Chapter 5 Homework is due 10/22 at 11 pm Project Introduction	Chapter 5 Homework is due 10/22 by 11 pm
Week 5	Starts 10/23	Chapter 6 Reading: Merchandise Inventory Chapter 7 Reading: Internal Control and Cash Chapters 6 and 7 homework due 10/29 at 11 pm Extra Credit #2 due 10/29 at 11 pm	Chapter 6 & 7 Homework, and Extra Credit #2 is due 10/29 by 11pm
Week 6	Starts 10/30	Midterm Ch 1 – 7 Wednesday, November 1st, it is open from 8 am until 10 pm Chapter 8 Reading: Receivables Chapter 8 Homework is due 11/5 at 11 pm Extra Credit #3 due 11/5 at 11 pm	Midterm Wed Nov 1st, 8 am until 10 pm Chapter 8 Homework and Extra Credit #3 is due 11/5 by 11 pm
Week 7	Starts 11/6	Chapter 9 Reading: Plan Assets, Natural Resources, and Intangibles Chapter 9 Homework due 11/12 at 11 pm Project due Tuesday, November 7th at 11 pm	The project is due 11/7 by 11 pm Chapter 9 Homework is due 11/12 by 11 pm
Week 8	Starts 11/13	Chapter 11 Reading: Current Liabilities and Payroll Chapter 11 Homework is due 11/19 at 11 pm	Chapter 11 Homework is due 11/19 by 11 pm
Week 9	Starts 11/20	Chapter 12 Reading: Long-Term Liabilities Chapter 13 Reading: Stockholders' Equity Chapter 12 and 13 homework is due at 11 pm Extra Credit #4 due 11/26 at 11 pm	Chapter 12 & 13 Homework, and Extra Credit #4 is due 11/26 by 11pm
Week 10	Starts 11/27	Chapter 14 Reading: The Statement of Cash Flows Chapters 14 Homework due 12/3 at 11 pm	Chapter 14 Homework is due 12/3 by 11pm
FINALS WEEK	Starts 12/24	Final ch 8, 9, 11, 12, 13, 14 Wednesday, December 6th opens from 8 am until 10 pm	Final Wed 12/6 8 am to 10 pm