

SYLLABUS: BA215: SURVEY OF ACCOUNTING

BA215: SURVEY OF ACCOUNTING (CRN 33211) Linn-Benton Community College – W 19 M/W 6:00 – 7:50 pm / NSH-110

Instructor: Julie Lindsey

OFFICE HOURS:

Tuesday 530-630pm

Office: SSH-111 (by appointment only)

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COURSE DESCRIPTION:

This course introduces financial accounting techniques, 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, lenders, and investors' perspective to understand evaluation of profitable business alternatives. Demonstrate the ability to utilize business spreadsheet applications.

REQUIRED TEXT, INTEGRATED ENROLLMENTS, AND MATERIAL:

1) Financial & Managerial Accounting, 6th Edition by Miller-Nobles, Mattison, Matsumura; published by Pearson.

2) Students will need access to a comprehensive Excel program. Office 2013, 2016 or 365 required

PREREQUISITE: WR 065, Elementary Algebra

COURSE OBJECTIVES: Students will

1. define and explain commonly used financial and managerial accounting terminology.
2. explain the difference and identify key stakeholders of financial and managerial accounting reports.
3. categorize and journalize basic financial transactions.
3. prepare basic financial statements including a balance sheet, income statement, statement of owner's equity, and cash flow statement.
4. describe the need for internal control procedures in an organization, and demonstrate an understanding of ethics in accounting.
5. explain the importance of common managerial accounting methodologies and performance measures.
6. use Cost-Profit-Volume analysis to calculate break-even points.

SYLLABUS: BA215: SURVEY OF ACCOUNTING

7. describe the purpose of budgeting in an organization. Calculate cost and efficiency variances using standard cost information.

EVALUATION OF STUDENT LEARNING:

<u>Description:</u>	<u>Points:</u>
Ethics Paper	100
Final (Week 11)	100
Homework (Weekly)	200
Lessons Learned (Weekly)	100
Midterm (Week 6)	100
Quizzes (Weekly)	<u>100</u>
TOTAL	700

GRADING:

This class is graded "A" through "F". Letter grades will be assigned according to the following table:

- A 90-100% of total possible points
- B 80-89% of total possible points
- C 70-79% of total possible points
- D 60-69% of total possible points
- F Below 60% of total possible points

Note: Punctual, regular attendance is an essential element of your success in this class. Attendance will be taken on a regular basis by the use of lessons learned exercises.

Students who will not be able to successfully complete this course should withdraw prior to the end of the seventh (7th) week of the term to avoid receiving a failing grade.

Examinations:

There will be a comprehensive to date midterm and a comprehensive final. Exams will consist of fill-in, matching, multiple-choice, true-false, and calculation questions.

Quizzes:

Weekly quizzes may be given via Moodle or hard copy in class. Please note, during exams, students will not be allowed to use cell phones or laptops. Class notes and the textbook are allowed.

Homework:

Weekly homework will be assigned on 10 of the class weeks. Homework will consist of answering questions, completing common accounting calculations, journalizing transactions, and creating financial statements. As part of the homework, there will be a comprehensive multi-week assignment required.

Ethics Writing Assignment:

Written assignments must comply with APA formatting guidelines. Minimum word count 800, not including title page or references. We will be referring Ethical Issues and Fraud Cases found at the end

SYLLABUS: BA215: SURVEY OF ACCOUNTING

of each chapter. Assignments will be made in class. Use

https://owl.purdue.edu/owl/research_and_citation/apa_style/apa_formatting_and_style_guide/general_formatting.html for APA Formatting guidelines.

Center for Accessibility Resources:

You should meet with your instructor during the first week of class if you have a documented disability and need accommodations, your instructor needs to know medical information about you, or you need special arrangements in the event of an emergency. If you believe you may need accommodation services please contact Center for Accessibility Resources, (541) 917-4789. If you have documented your disability, remember that you must make your request for accommodations through the Center for Accessibility Resources Online Services web page every term in order to receive accommodations.

Veterans:

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

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/>).

Academic Integrity:

Students are expected to follow College policies regarding academic integrity as articulated in the Student's 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.).

Syllabus:

When referring to the syllabus you should access the copy posted on the Moodle class site. This syllabus is a guide and not a contract. It may be updated during the term. I will always post the most current version on the Moodle class site. If things do not make sense, please ask. If you are new to Moodle, please take the time to learn the program and connect with the student help desk if you have questions.