**BA 215 - SURVEY OF ACCOUNTING:  CRN 21816**

Syllabus Fall 2021 Instructor: Warren L. Simpson, PhD, MBA

On-Line Office Hours: Mondays 4:00 pm –6:00 pm on a Zoom call or via email – Please email first to set up.

Email:  [simpsow@linnbenton.edu](mailto:simpsow@linnbenton.edu) (Please give me 24 hours to respond)

Office Hours: All ONLINE, so please email me.

Required Materials:

Text: Edmonds, 6e, Survey of Accounting (Textbook is electronic/online)

E- Course Software from Mc-Graw Hill Connect: Access code must be purchased (or acquired with the text at bookstore) by student to perform Connect homework assignments/exams. **Access must be purchased by October 16**. Tech Support Representatives – 1-800-331-5094. M-TH 24 hours, Friday 12AM to 9PM EST, Saturday, 10AM to 8PM EST, Sunday 12PM to 12:00 AM EST. [Connect First Day of Class standalone | McGraw Hill (mheducation.com)](https://www.mheducation.com/highered/support/connect/first-day-of-class/ia-standalone.html)

**Prerequisites:**

### [MTH 075](http://linnbenton.smartcatalogiq.com/current/Catalog/Courses/MTH-Mathematics/070/MTH-075) or higher with a grade of C or better.

**General Education Requirements**

AAS Math/Computation

**Purpose of 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, variance analysis, and break-even analysis. Includes assessment of financial information from managers, lenders, and investors perspective to understand and evaluate business operations. Emphasizes ethical decision-making in the work environment.

**Outcomes:**

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

Gain 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 Retained Earnings. 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.

**Grading:**

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

|  |  |
| --- | --- |
| ITEM | Points |
| Mid-Term Exam (Chapters 1-7) In Connect | 120 |
| Final Exam (Chapters 8-14) In Connect | 114 |
| Chapter Homework (Chapters 1 to 14  @ Various amounts) | 366 |
| TOTAL | 600 |

A (540 points)   B (480 points)        C (420 points)        D (360 points)        F (259 and below)

Students who are unable to successfully complete the course should withdraw within LBCC’s registration system by the end of Week 6.

McGraw Hill Connect:

You will perform and submit your homework for each chapter in Connect, in addition to your mid-terms and final exam. The gradebook will be maintained in Connect.

**Examinations:**

Question format includes, but is not limited to quantitative problems and are all multiple choice. Exam dates are indicated on the outline at the bottom of this document. Exams must be taken by the date scheduled unless prior arrangements have been made. No make-up examinations will be administered. The Mid-Term Chapters 1-7 and the Final Chapters 8-14, will both be on-line, and will be open to take within a period of time, not to exceed 2 hours. More information to come…

**Homework:**

Fourteen homework problem sets on the outline will be graded and are due at the times and dates listed in Connect. If something comes up, please shoot me an email and I we will work it out.

**Class Participation:** Because this is an ONLINE/REMOTE class, we will not be holding a class time, but I will have open office hours on Tuesdays, and I will pre-record the Chapter lecture and give you a link for future viewing. **I will not be using Moodle.** While plenty of your work will be performed in an on-line lab, this is still a regular class, the same work requirements for a student attending for an on campus course, so self-management will be a key.

**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 Resources:**

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

**How to Do Well In BA 215**

* Read your assigned chapters before the schedule day of class, don’t let yourself get behind! Take notes while reading and during class recorded lectures.
* Review each class lecture in (which will be noted via email upon completion.)
* Begin the homework assignments ahead of the due dates.
* Make yourself familiar with the Key Terms at the end of each chapter.
* Memorize the Accounts, use the Instructor’s “List of Accounts” Spreadsheet to keep track of all new accounts discussed. I will update and send out after every recorded class for your information.
* On blank sheets of paper - can you write out the basic format of an Income Statement, a Statement of Shareholder’s Equity & Retained Earnings, a Balance Sheet, and a Cash Flow Statement?  (Answer ‘yes’ and you should do well in this course.)
* If you are given various types of transactional data, can you develop financial statements?  (Answer ‘yes’ and you should do well in this course.)
* All homework/exams will be on-line in the Connect system, alone. Complete all work by the due dates.

**CLASS SCHEDULE & ASSIGNMENTS:** (Please Check Connect For the Most Updated Due Dates)

|  |  |  |
| --- | --- | --- |
| Week | Read | Complete Connect Homework |
| Week 1 Starts 9/27 | Chapter 1  Chapter 2 | Chapter 1 Homework  Chapter 2 Homework |
| Week 2 Starts 10/4 | Chapter 3 | Chapter 3 Homework |
| Week 3 Starts 10/11 | Chapter 4 | Chapter 4 Homework |
| Week 4 Starts 10/18 | Chapter 5 | Chapter 5 Homework |
| Week 5 Starts 10/25 | Chapter 6  Chapter 7 | Chapter 6 Homework  Chapter 7 Homework |
| Week 6 Starts 11/1 | **Take Mid-Term Exam (Chapters 1-7)** | Mid-term is due by 11/12/21 |
| Week 7 Starts 11/8 | Chapter 8  Chapter 9 | Chapter 8 Homework  Chapter 9 Homework |
| Week 8 Starts 11/15 | Chapter 10  Chapter 11 | Chapter 10 Homework  Chapter 11 Homework |
| Week 9 Starts 11/22 | Chapter 12  Chapter 13 | Chapter 12 Homework  Chapter 13 Homework |
| Week 10 Starts 11/29 | Chapter 14 | Chapter 14 Homework |
| Week 11 Starts 12/6 | **Take Final Exam (Chapters 8-14)** | Final is due by 12/10/21 |