

## BA 111: Practical Accounting 1 MW CRN 25259

Syllabus Fall 2019

Instructor: Mary Vedaam

MKH - 118 M, W 9:00 am – 10:50 am

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Office Hours: MKH-117 M, W 11:00 – 12:00. Other times by appointment.

### Required Materials:

**Text:** College Accounting – A Practical Approach, by Jeffrey Slater, 14<sup>th</sup> edition

**MyLab (MyAccountingLab) Course Software from Pearson Publishing:** Quizzes, homework, the project and some extra credit opportunities will be performed in this software package. Access code must be purchased (or acquired at bookstore when you buy the book) by student.

**Note: Text and access code satisfy materials requirement for BA 111, BA 112 and BA 113**

**Calculator:** Any single-use, basic calculator is acceptable for exams. Students may not share calculators during exams.

### Outcomes:

Demonstrate a basic understanding of the double-entry accounting system. Manually complete the entire accounting cycle for a service-based sole proprietorship on the accrual basis. Prepare basic financial statements for a service-based sole proprietorship. Demonstrate an understanding of control of cash processes and bank reconciliations. Calculate basic payroll and payroll tax activity. Prepare simple federal quarterly and annual payroll tax forms.

### Grading:

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

ITEM	Points
3 Exams (70 points each)	210
Final Exam	70
Chapter Homework (7 best @ 30 points each)	210
Project	50
Quizzes (7 best @ 30 points each)	210
<b>TOTAL</b>	<b><u>750</u></b>

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

There will be 8 extra credit opportunities of 10 points each. 5 opportunities will be during class. 3 will be completed in Pearson MyLab.

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

**Examinations:**

Examinations will generally require no more than 1½ hours to complete during our normal class time. Question format includes, but is not limited to, essay questions, quantitative problems and multiple choice. The exams are closed-book and closed-notes. On the exams you will be allowed to use 1) a writing instrument & eraser, 2) single-use calculator, and 3) instructor provided test materials, with no other items allowed. Exam dates are indicated on the outline. Exams must be taken on the date scheduled unless prior arrangements have been made. If an examination is missed, and you have **compelling and documented** circumstances (job conflicts, oversleeping, car trouble, travel delays and traffic jams are **not** compelling), at my discretion, I will arrange for a make-up exam to be taken within one week of the test date.

**Homework/Quizzes:**

Homework: Homework problems will be graded and are due **at the beginning of class** on the date listed. Each homework assignment is worth 30 points. **Late homework will not be accepted.** Students are required to complete their homework in **Pearson MyLab**. There are 8 homework assignments. Only the seven highest homework scores will be counted in your final grade.

Quizzes: Quizzes consist of multiple-choice and true-false questions. **The quizzes are open book/notes.** Quizzes are completed through your **Pearson MyLab** account outside of class. You will be allowed **one attempt at the quiz and the attempt will last for 40 minutes.** Each quiz consists of ten questions and each correct answer is worth three points. There are 8 quizzes. Only the seven highest quiz scores will be counted in your final grade.

**Project:**

A Mini-practice set project, Sherman Realty (text p. 179), is due November 13th at 9:00 am. The project is completed in **Pearson MyLab**. **Late projects will not be accepted.**

**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 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](#) for steps on how to apply for services or call 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>

**Syllabus**

This syllabus and outline are together a guide and not a contract. They may change during the term. If things do not make sense, please talk with me. As changes are made, I will announce them in class. Not reading the syllabus or keeping up to date on changes does not constitute a valid excuse for missing a due date.

### How to be successful in this class:

- Read assigned chapters before you come to class.
- Do the “Try It!” exercises and Demonstration Summary Problems in the text. Solutions are at the end of each chapter.
- Review the slides in Pearson MyLab.
- Attend class regularly.
- Begin homework assignments ahead of the due dates.
- Re-do exercises that we cover in class for more practice.
- **Do not fall behind.** Ask questions in class if a concept or process is not clear.
- Have access to a **stable internet connection.**
- Meet with me if you need individual instruction.
- Take advantage of the accounting lab MKH 104.
- Take advantage of extra credit opportunities.
- Attend all exam review class sessions.

### BA 111 OUTLINE MW CRN 25259 Fall Term 2019

<b>Week 1</b>	9/30 10/2	Course introduction and Chapter 1 Review Ch. 1 homework Assignments: Ch. 1 homework due 10/2 by 9:00 am: Problems 1A-4, 1 A-5 Ch. 1 extra credit due 10/2 by 9:00 am: Exercise 1A-5 Ch. 1 quiz due 10/3 by 11:00 pm
<b>Week 2</b>	10/7 10/9	Chapter 2 Review Ch. 2 homework; exam review; <b>in-class extra credit opportunity</b> Assignments: Ch. 2 homework due 10/9 by 9:00 am: Problems 2A-1, 2A-3, 2A-4 Ch. 2 quiz due 10/10 by 11:00 pm
<b>Week 3</b>	10/14 10/16	Exam Chapters 1 and 2 Chapter 3
<b>Week 4</b>	10/21  10/23	Review Ch. 3 homework Assignments: Ch. 3 homework due 10/21 by 9:00 am: Exercises 3B-3, 3B-5, Problem 3A-3 Ch. 3 extra credit due 10/21 by 9:00 am: Problem 3B-1 Ch. 3 quiz due 10/22 by 11:00 pm Chapter 4
<b>Week 5</b>	10/28  10/30	Review Ch. 4 homework; exam review; <b>in-class extra credit opportunity</b> Assignments: Ch. 4 homework due 10/28 by 9:00 am: Exercise 4B-4, Problems 4A-2, 4A-3 Ch. 4 quiz due 10/29 by 11:00 pm Exam Chapters 3 and 4

