**BA 113: Practical Accounting III CRN 42412 Spring 2020 Online/Remote as Required**

Syllabus Spring 2020

Instructor: Mary Vedaa

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**Required Materials:**

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

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

**Course Description and Outcomes**

Third course in the Practical Accounting series. Includes entries requiring analysis and interpretation, unearned and accrued items, depreciation of assets, manufacturing accounting and other managerial accounting procedures. In this course the students will:

* Describe the characteristics of a corporation.
* Demonstrate an understanding of the accounting processes specific to stock, dividends, treasury stock and retained earnings.
* Prepare the accounting for basic bond transactions.
* Demonstrate an understanding the cash flows statement preparation process for both the indirect and the direct method.
* Interpret and analyze financial statements.
* Explain how to handle transactions in a voucher system.
* Demonstrate an understanding of departmental accounting.

Your instructor will present the learning objectives for Chapters 17 – 25 via recorded Zoom sessions and will email students the links.

**Grading:**

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

|  |  |
| --- | --- |
| **ITEM** | **Points** |
| 2 Exams 100 points each) | 200 |
| Final Exam | 100 |
| Homework (8 best @ 30 points each) | 240 |
| Quizzes (8 best @ 30 points each) | 240 |
| Comprehensive Problem | 50 |
| **TOTAL** | **830** |

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

There will be 4 extra credit opportunities in Pearson worth up to 10 points each.

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

**Examinations**: Exams and Final are online in Pearson.

**Homework and Quizzes:**

Homework:  Homework problems will be graded and are due **at 10:00 AM** on the dates listed. **Late homework will not be accepted.** Students are required to complete their homework in **Pearson** **MyLab**. There are 9 homework assignments. The best 8 are counted.

Quizzes:  Quizzes consist of multiple-choice and/or true-false questions. Quizzes are completed through your **Pearson** **MyLab** account. You will be allowed **one attempt at the quiz and the attempt will last for 40 minutes**. Each quiz consists of ten questions. Quizzes are due at 11:00 PM on the dates listed. There are 9 quizzes. The best 8 count.

**Comprehensive Problem:** “Reading Amazon’s Annual Report.” 25 questions worth 2 points each. Due May 27th at 10:00 AM. Prepare the assignment in Word and submit it as an email attachment. Late submissions will receive 50% credit. No submissions after May 31st at 10:00 AM.

**Veterans:**

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

**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.).

**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](https://linnbenton.edu/cfar) for steps on how to apply for services or call 541-917-4789.

**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) )

**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 per the schedule.
* 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.
* Begin homework assignments ahead of the due dates.
* **Do not fall behind.** Ask questions if a concept or process is not clear.
* Take advantage of our online accounting tutor Kory Kleint: kleintk@linnbenton.edu
* Take advantage of extra credit opportunities.
* Check your email daily.
* **Do not rely on the Pearson percentage for your grade to date. Calculate it separately, per the grading chart.**

**BA 113 OUTLINE**

**Spring Term 2020**

Week 1 4/6 Introduction and Chapter 17 Intro

Chapter 17 assignments: Exercise 17A-1; Problems 17A-1, 17A-2,

17A-3, & 17A-4; due 4/8 by 10:00 AM

Chapter 17 quiz due 4/9 by 11:00 PM

Week 2 4/13 Chapter 18 Intro

Chapter 18 homework: Exercises 18A-1, 18B-1; Problem 18A-2, 18B-1

due 4/15 by 10:00 AM

Chapter 18 Extra Credit Problem 18A-4 due 4/18 at 10:00 AM

Chapter 18 quiz due 4/16 by 11:00 PM

Week 3 4/20 Chapter 19 Intro

Chapter 19 homework: Exercises 19A-1, 19A-2, 19A-4, 19B-1, 19B-3, 19B-5 due 4/22 by

10:00 AM

Chapter 19 quiz due 4/23 by 11:00 PM

Week 4 4/27 **Exam on chapters 17, 18, 19 due 4/27 at 11:00 PM**

Chapter 20 Intro

Chapter 20 homework: Exercises 20A-2, 20A-3, 20A-4, 20B-2, 20B-3, 20B-4 due 5/4 by 10:00 AM

Week 5 5/4 Chapter 20 quiz due 5/5 by 11:00 PM

Chapter 20 Extra Credit Problem 20A-2 due 5/6 at 10:00 AM.

Introduce project.

Chapter 21 Intro

Chapter 21 homework: Exercises 21A-2, 21A-3, 21B-2, 21B-3 due 5/11

by 10:00 AM

Week 6 5/11 Ch. 21 quiz due 5/12 by 11:00 PM

Chapter 22 Intro

Chapter 22 homework: Exercises 22A-1, 22A-2, 22A-5, 22B-1, 22B-2, 22B-5 due 5/18 at

10:00 AM

Week 7 5/18 Chapter 22 quiz due 5/19 by 11:00 PM

Chapter 22 Extra Credit Problem 22A-2 due 5/19 by 10:00 AM.

**Exam on Chapters 20, 21, 22 due 5/24 at 11:00 PM**

Week 8 5/25 Chapter 23 Intro

Chapter 24 Intro

Chapter 25 Intro

Chapter 23 homework: Exercises 23A-1, 23A-5, 23B-1, 23B-5 due 5/27 at

10:00 AM

Chapter 24 homework: Exercises 24A-1, 24A-5, 24B-1, 24B-5 due 5/29 at

10:00 AM

**Comprehensive Problem: Reading Amazon’s Annual Report due 5/27 at 10:00 AM**

Week 9 6/1 Chapter 23 quiz due 6/2 by 11:00 PM

Chapter 24 quiz due 6/2 by 11:00 PM

Chapter 24 Extra Credit Problem 24A-1 due 6/2 at 10:00 AM.

Chapter 25 homework: Exercises 25A-1, 25A-2, 25A- 4, 25B-1, 25B-2, 25B-4 due 6/3 at

10:00 AM

Chapter 25 quiz due 6/4 by 11:00 PM

**Finals Week** 6/9 Online Final Chapters 23, 24, 24 due June 9 at 10:00 AM. No late finals will be accepted.