

BA215 – SURVEY OF ACCOUNTING
Albany Campus, RCH 216
Fall 2019, Starts Sep 30
T, R 1:00pm – 2:50 pm
CRN 21816

Ashley Hogan

Office: MKH 208

Office Hours:

M/W 2:00-2:30 pm, T/3 H 3:00-3:30 pm

Zoom by Appointment

e-mail: hogana@linnbenton.edu

Required Materials:

#1. Print Book: Survey of Accounting, 5/E,
Edmonds, Edmonds, Olds, McNair, Tsay, McGraw-Hill
Publishing, 2018,

#2. Calculator: Basic, single-use calculator

#3. We will use MOODLE in this class.

Prerequisite: MTH 065 Elementary Algebra

Purpose of Course:

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.

Grading:

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

Exams - Midterm (50 points) & Final (50 points)	100
In-class Activities (10 points each)	90
Chapter Homework (15 points each)	165
Non-Profit Analysis Project	<u>50</u>
TOTAL	<u>405</u>

(90% <= A <=100%), (80% <= B < 89%), (70% <= C < 79%), (60 % <= D < 69%), or (F < 59%)
Total points earned will not be rounded-up to establish final grades.

Remember: Students who are unable to successfully complete the course should withdraw, by submitting the proper paperwork, prior to the end of the seventh (7th) week of class.

Exams:

Examination format will be objective questions and quantitative problems. The exams are taken in class and will be **open book and open notes**. Exam dates are indicated on the Outline. Exams must be taken on the date scheduled unless prior arrangements have been made. If the mid-term exam is missed and you have **compelling and documented** circumstances, at my discretion, I will allow a retake.

Homework:

Access Moodle to see specific assigned exercises, problems, and due dates. These homework assignments will be completed within spreadsheets or written by hand, your choice. Homework is due by 11:59pm of date listed. Late homework can be turned in up until the answers are posted in Moodle for partial credit. Homework that is completely performed in a spreadsheet program (e.g. MicroSoft Excel, Google Sheets or the like) will receive one extra credit point.

In-class Activities:

Points earned as part of the in-class activities category will be prorated based on you correctly completing the activity before leaving class. If you are not in class then you cannot earn the participation points. No make-ups and no-exceptions. Participation will be offered for at least 50% of non-exam classes. Worksheets, quizzes, exercises, general ledger sheets and/or anything else designated by your instructor can be considered a participation item.

Project:

A project will be assigned later in the term (see Outline). The due date of this project is Tuesday, November 19th. Late projects will be accepted with a 3-point per calendar day penalty through Thursday, December 5th. Projects received after that date will **not be graded**.

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 Changes in Stockholders Equity.
- 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.

Veterans:

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

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.

Basic Needs Statement:

Any student who has difficulty affording groceries or accessing sufficient food to eat every day, or who lacks a safe and stable place to live, and believes this may affect their performance in the course, is urged to contact the Roadrunner Resource Center for support (resources@linnbenton.edu , or visit www.linnbenton.edu/RRC under Student Support for Current Students). This office can help students get connected to resources to help. Furthermore, please notify the professor if you are comfortable in doing so. This will enable me to provide any resources that I may possess.

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:

When referring to the syllabus you should access it by Moodle incase there are changes. This syllabus and outline are together a guide and not a contract. They can change during the term as I attempt to provide the most compelling and useful learning experience possible. If things do not make sense, please talk with me. As changes are made, I may or may not announce them in class. You must check the syllabus at least once a week for course updates in Moodle. Not reading the most recent syllabus does not constitute a valid excuse for missing a milestone.

BA 215 OUTLINE

Fall Quarter 2019

Legend: FA – Financial Accounting, MA – Managerial Accounting

Week	Date	Day	Topic, Reading	Homework (Due by 11:59 pm on the date listed.) See Moodle for assignment specifics!
1	Oct 1	T	Class introduction Ch 1 – Introduction to Accounting, FA	
1	Oct 3	H	Ch 1 – Continued, No Class	Take home assignment
2	Oct 8	T	Ch 2 – Accrual and Deferrals, FA	Ch#1
2	Oct 10	H	Ch 3 - Merchandising Businesses, FA	
3	Oct 15	T	Ch 3 - Continued, Ch 4 - Internal Control, Cash & Ethics, FA	Ch#2 Project Discussion
3	Oct 17	H	Ch 5 – Receivables & Inventory Cost Flow, FA	
4	Oct 22	T	Ch 5 - Continued	Ch#3
4	Oct 24	H	Ch.6 – Long-Term Operational Assets, FA	
5	Oct 29	T	Ch 7 – Liabilities, FA	Ch#4 Ch#5
5	Oct 31	H	Ch 9 – Financial Statement Analysis, FA	
6	Nov 5	T	Prep for Mid-Term	Ch#6 Ch#7
6	Nov 7	H	Mid-Term Exam 1, (Ch. 1-7 and 9)	
7	Nov 12	T	Exam review	
7	Nov 14	H	Ch 10 - Introduction to Managerial Accounting, MA	
8	Nov 19	T	Ch 11 - Cost Behavior and CVP Analysis, MA	Project Due
8	Nov 21	H	Ch 13-Relevant Information for Special Decisions, MA	
9	Nov 26	T	Ch 14 - Planning for Profit and Cost Control, MA	Ch#10 Ch#11
9	Nov 28	H	No Class	
10	Dec 3	T	Ch 15 - Performance Evaluation, MA	
10	Dec 5	H	Exam Review	Ch#14 Ch#15
11	Dec 10	T	Final Exam , Ch 10, 11 and 13-15 will be held on Tuesday Dec 10th from 2:30 to 4:20pm	

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