

BA 213 – PRINCIPLES OF ACCOUNTING: MANAGERIAL ONLINE

Spring Quarter 2020

CRN 40255

Starts Tuesday April 7th

Online

T, R 8:00 am – 9:50 am

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Office Hours:

M / W / F: 1:00 – 1:50 pm by phone only

Text & Required Resources:

1. Horngren's Financial Accounting, Miller-Nobles, Mattison, Matsura, Sixth Edition.
2. **Pearson MyAccountingLab--® (MAL)**- Access code needed to activate or purchase by credit or debit card if you did not buy the print version of the book from the bookstore, and
3. **Calculator** (single-use device and not your cell phone for exams).

Prerequisite: Principles of Accounting: Financial (BA 211 or equivalent) with a grade of "C" or better

Course Description: Demonstrates the use of accounting information to meet organization goals. Methods of extracting accounting information for decision making, management of resources, planning, and product and service costing are covered. Overarching principles of planning and control are emphasized.

Course Outcomes:

- Explain the interrelationship of the accounting systems to all areas of business and business decision making.
- Recognize the components and processes related to various cost accounting systems.
- Understand cost behavior and predict break-even points.
- Analyze the performance of the organization and organizational sub-units.
- Use the budgeting process to prepare budgets and pro forma financial statements.
- Utilize the time-value-of-money concept to analyze capital investment projects.

Grading:

All course grades will be available in MAL. Final course grades will be determined as follows:

Category	Points	Percent
Homework (14 assignment sets x 10 pts each)	140	27.5%
Quizzes (11 x 10 points each)	110	21.6%
Project - required to pass course	40	7.8%
Exams (2 @ 110 points each)	220	43.1%
Total points possible	510	100.0%

Course grades will be computed as follows from total points possible:

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

MyAccountingLab:

MyAccountingLab (MAL) is an online, interactive learning resource. Access to the lab is purchased with your textbook. The MAL information that accompanies this syllabus includes login information. Using the online accounting lab will give students more practice with accounting concepts presented in class and in the text and is an excellent resource for help outside of class. For instance, there are additional practice problems, chapter pre- and post-quizzes, PowerPoints and numerous other resources available. I will be transferring all of your homework and quiz scores from MAL into my master BA 213 gradebook. This gradebook will be updated frequently (but not in real time) and posted on our course Moodle site about once a week.

Homework: There are 14 homework assignment sets in MAL worth 10 points each. They are due by 7:00 am on the dates listed on the outline. You may continue to work the assignment until the due date & time. When complete, you may want to print the assignment for future review. **Late assignments will not be accepted, and you will not be able to access the assignment after the due date. Again, late homework will not be accepted, and you will not have access to the problem on-line after the due date.** All homework assignments and quizzes will be reviewed in class for clarification and reinforcement purposes. You may start your work any time before the due dates. Students who assert initiative by getting ahead and staying ahead on homework completion tend to outperform poor time managers by a wide margin. All homework assignments and quizzes will be available online on or before the first day of class.

Quizzes: Eleven quizzes in Pearson MyAccountingLab will be graded and are due **at the time and date** listed. The same expectations as homework (above) apply.

Term Project (REQUIRED) The Term Project will be introduced in class on **Tuesday May 19**. This Project will require the use of computer spreadsheet software and hard copies are due via email by or before 8:00 am **Tuesday, June 4th**. Emailed submissions will not be accepted. There will be no extensions or allowances for late submissions. Timely submission of the assigned project is required in order to receive a final grade of “C” or higher.

Exams:

Two randomized exams will be given via Moodle. Exams will include objective and computational questions and should take a well-prepared student approximately 90 - 110 minutes to complete. Use your calculator for each exam. See course outline for exam dates. Exams must be taken on the date scheduled unless prior arrangements have been made. If the mid-term exam is missed for any reason, a 20% late deduction will be assessed. Failure to take the midterm or final within one week following the originally scheduled dates will result in complete forfeiture of each respective 110-point opportunity.

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/BPsandAPs/>)

CENTER FOR ACCESSIBILITY RESOURCES:

You should call 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.

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.).

SYLLABUS/OUTLINE:

This syllabus/outline are a guide, not a contract. If something listed does not make sense, please talk with me. If changes are made, I will announce them in class. Not reading the syllabus does not constitute a valid excuse for missing a due date. Accounting professionals are expected to be on time at all times.

CLASS SCHEDULE & ASSIGNMENTS:

- Week 1 04/07 Course overview, Chapter 16 Introduction
Chapter 16 Set A assign's: S16-3, S16-5, S16-8, S16-10, E16-15 due 04/09 by 7:00 am
04/09 Chapter 16 Set A assign. review.
Chapter 16 Set B assign's: E16-23, E16-24 due 04/14 by 7:00 am
- Week 2 04/14 Chapter 16 Set B assign. review. (**Ch. 16 quiz due by 11:00 pm**) Chapter 17 Introduction
Chapter 17 Set A assign's: E17-18, E17-19, & E17-22 due 04/16 by 7:00 am
04/16 Chapter 17 Set A assign. review. Chapter 17 Set B assign's: E17-24, E17-25, & E17-26
due 04/21 by 7:00 am
- Week 3 04/21 Chapter 17 Set B assign. review. (**Ch 17 quiz due by 11:00 pm**) Chapter 18 Introduction
Chapter 18 assign's: S18-1, E18-18, E18-19, & E18-20 due 04/23 by 7:00 am
04/23 Chapter 18 assign. review. (**Ch 18 quiz due by 11:00 pm**) Chapter 19 Introduction
Chapter 19 assign's: S19-1, S19-2, & S19-3 due 04/28 by 7:00 am
- Week 4 04/28 Chapter 19 assign. review. (**Ch 19 quiz due by 11:00 pm**) Chapter 20 Introduction
Chapter 20 assign's: E20-19, E20-20, E20-21, E20-22, & E20-23 due 04/30 by 7:00 am
04/30 Chapter 20 assign. review. (**Ch 20 quiz due by 11:00 pm**) Begin independent Midterm prep
- Week 5 05/05 **Review for Midterm**
05/07 **Midterm Exam (via Moodle)**
- Week 6 05/12 **Midterm results.** Chapter 21 Introduction. Chapter 21 assign's: E21-14, E21-15, E21-16,
& E21-17 due 05/14 by 7:00 am
05/14 Chapter 21 assign. review. (**Ch 21 quiz due by 11:00 pm**) Chapter 22 Introduction.
Chapter 22 assignments E22-23, & E22-24 due 05/19 by 7:00 am
- Week 7 05/19 Chapter 22 assignment review. (**Ch 22 quiz due by 11:00 pm**) **Project Introduction**
05/21 Chapter 23 Introduction. Chapter 23 Set A assign's S23-1, S23-4, & E23-15 due 05/26 by
7:00 am.
- Week 8 05/26 Chapter 23 Set A assign. review. Ch 23 Set B assign's E23-16, & E23-19 due 05/28 by
7:00 am.
05/28 Chapter 23 Set B assign. review. (**Ch 23 quiz due by 11:00 pm**) Chapter 24 Introduction.
Chapter 24 assign's: S24-4, E24-16, & E24-17 due 06/02 by 7:00 am
- Week 9 06/02 Chapter 24 assign. review. (**Ch 24 quiz due by 11:00 pm**) Chapter 25 Introduction
Chapter 25 assign's: S25-1, S25-2, S25-5, S25-6, & P25-30B due 06/04 by 7:00 am
6/04 **Projects due via email by or before 8:00 am**
Chapter 25 assign. review. (**Ch 25 quiz due by 11:00 pm**) Chapter 26 Introduction
Chapter 26 assign's: E26-16, E26-20, E26-21, & E26-23 due 06/09 by 7:00 am
- Week 10 06/09 Chapter 26 assign. review. Review for Final. (**Ch 26 quiz due by 11:00 pm**)
06/11 **Final Exam (via Moodle)**

Note: There is no "Finals Week" this term. The final is on Thursday 6/11

How to Do Well In BA 213

- Read your assigned chapters before you attend class online! Make notes while reading.
- Review the slides in Pearson MyAccountingLab to reinforce.
- Attend every class.
- Begin the homework assignments ahead of the due dates.
- Work through the Try It! Exercises throughout the chapters.
- Make yourself familiar with the Key Terms at the end of each chapter.
- Re-do the exercises that we do during class for more practice.
- Start the project early, there will be no Accounting Lab support this term!