# BA121: PROFESSIONAL ACCOUNTING 2 (CRN 32502)

**Linn-Benton Community College - Winter 2020**

**Three Credits / Meets MW 8:30 – 9:50 a.m. / MKH-209**

**Instructor: Chris Ruderman** **OFFICE HOURS**

Office: MKH-114 **MW 10:30 – 11:50 pm**

Phone: 541-917-4257 **Friday after 1:30 pm or by appointment**

Email: [rudermc@linnbenton.edu](file:///C:\Users\rudermc\Desktop\From%20Michael\rudermc@linnbenton.edu)

**REQUIRED TEXT, & McGraw-Hill “CONNECT” ACCESS, etc:**

1. Required: Intermediate Accounting, by Spiceland, Nelson, & Thomas, 10th edition

ISBN:9781260696325, bundled w/CONNECT at LBCC: for $197.51. **This text and your CONNECT access will also be used for BA121 and BA122.**

1. Required: McGraw-Hill CONNECT access code
2. Four Scantron answer sheets for the exams. Available at LBCC Bookstore for .20 cents ea.

**COURSE DESCRIPTION:** Provides an advanced study of accounting theory and practice for measurement of income and valuation of assets in financial statement presentation. Reviews accounting concepts and alternative approaches to various problems. Prerequisite: BA 120 with a C or better.

**HOMEWORK:** Exercises and problems at the end of each chapter will be assigned as homework. All homework assignments will be completed via McGraw-Hill’s CONNECT. The CONNECT website provides students with built in templates, tutorials, opportunities for practice, and assessment via online quizzes. **Your homework must be completed before the start of each respective class that it is scheduled to be reviewed in. The deadline for** **Homework completion is one half hour before the start of class on the respective due dates set in CONNECT to receive credit. Late homework will not be accepted for credit.** A “Comprehensive Project” set of assignments will be a continuation of the Target Financial Statement analyses

**QUIZZES AND EXAMS:** There is a required quiz following each chapter’s homework. There will be 3 exams. If you find that you will have to miss an exam, please make arrangements AHEAD OF TIME to make up the exam**. If a student misses an exam and has not made prior arrangements to make it up, the exam grade will be reduced 20% (late penalty).** Exams must be made up **within one week** of the test date. After that, the student will forfeit the exam. Exceptions may be made for emergency situations.

**STUDENT-INSTRUCTOR EXPECTATIONS:**

Success in this class depends upon both of us. You and I are expected to:

* **ATTEND REGULARLY** and arrive at class on time.
* Inform each other ahead of time if we know we will be absent.
* **Prepare for class, by reading each chapter** **ahead of in-class presentations**
* **Print up and read the PowerPoint for each class, and bring it to class for note taking.**
* Act with respect for yourself and all others in the class.
* Laptop computers are not necessary in class, but may be used if such use is directly related to the class material.

**Professional Accounting 2 Syllabus – Page 2**

**GRADING:** This class is graded A-F. The final course grade will be determined as follows:

Component Point Value % Weight

Participation 18 classes x 15 pts = 270 pts. 10.50%

Homework 7 x 100 pts. = 700 pts. 27.24%

Quizzes 7 x 100 pts. = 700 pts. 27.24%

3 Exams (2 x 200) + (1 x 300) = 700 pts. 27.24%

1 Comprehensive Set 200 points 200 pts. 7.78%

**Total Scoring Opportunity: 2,570 points = 100.00%**

Letter grades will be assigned according to the following table:

A 90 – 110% of the total possible points

B 80 – 89%

C 70 – 79%

D 60 – 69%

F Below 60%

**Note: Students who will not be able to successfully complete this course should withdraw prior to the end of the seventh (7th) week of the term to avoid receiving a failing grade.**

**SPECIAL ACCOMMODATIONS**: 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 have not accessed services and think you may need them, please contact Julie Hessel at the LBCC Center for Accessibility Resources at 541-917-4789; or visit them in RCH-106.

**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/> )

**CLASS SCHEDULE & ASSIGNMENTS:**

Week 1 01/06 Ch. 8 Introduction & assignment preview (optional)

Ch. 8 assignments due 01/08 by 8:00 am

01/08 Ch. 8 assignment review & Ch. 8 assessment preview (optional)

Ch. 8 assessment due by 11:00 pm. Read Chapter 9 before 01/13.

Week 2 01/13 Ch 8 assessment review, Ch. 9 Introduction & assignment preview (optional)

Ch. 9 assignments due 01/15 by 8:00 am

01/15 Ch. 9 assignment review & Ch. 9 assessment preview (optional)

Ch. 9 assessment due by 11:00 pm. **Start working on the Comprehensive Problem Set**

Week 3 01/20 MLK Holiday – no class

01/22 Ch. 9 assessment review, Exam 1 Study Guide

**Professional Accounting 2 Syllabus – Page 3**

Week 4 01/27 Exam 1 on Ch’s. 8 & 9. Read Chapter 10 before 01/29.

01/29 Ch. 10 Introduction & assignment preview (optional)

Ch. 10 assignments due 02/03 by 8:00 am

Week 5 02/03 Ch. 10 assignment review & Ch. 10 assessment preview (optional)

Ch. 10 assessment due by 11:00 pm. Read Chapter 11 before 02/05.

02/05 Ch. 10 assessment review, Ch. 11 Introduction & assignment preview (optional)

Ch. 11 assignments due 02/10 by 8:00 am

Week 6 02/10 Ch. 11 assignment review & Ch. 11 assessment preview (optional)

Ch. 11 assessment due by 11:00 pm.

02/12 Ch. 11 assessment review, Exam 2 Study Guide

Week 7 02/17 President’s Day Holiday – no class

02/19 Exam 2 on Ch’s. 10 & 11. Read Chapter 12 before 02/24.

Week 8 02/24 Ch. 12 Introduction & assignment preview (optional)

Ch. 12 assignments due 02/26 by 8:00 am

02/26 Ch. 12 assignment review & Ch. 12 assessment preview (optional)

Ch. 12 assessment due by 11:00 pm. Read Chapter 13 before 03/02.

Week 9 03/02 Ch. 12 assessment review, Ch. 13 Introduction & assignment preview (optional)

Ch. 13 assignments due 03/04 by 8:00 am

03/04 Ch. 13 assignment review & Ch. 13 assessment preview (optional)

Ch. 13 assessment due by 11:00 pm. Read Chapter 14 before 03/09.

Week 10 03/09 Ch. 13 assessment review, Ch. 14 Introduction & assignment preview (optional)

Ch. 14 assignments due 03/11 by 8:00 am

03/11 Ch. 14 assignment review & Ch. 14 assessment preview (optional)

Ch. 14 assessments due by 11:00 pm. Exam 3 Study Guide

**Comprehensive Problem Set due by 5:00 pm Friday 3/13**

Final 03/18 Exam 3on Chapters 12, 13, & 14 8:00-9:50 am (Wednesday) in our regular classroom

**SELF-DIRECTED OPTIONS:** **WORKING AHEAD & TAKING EXAMS EARLY:**

Your success in accounting is greatly dependent upon your sustained level of motivation. Throughout

the course, you will be able to complete assignments, assessments and take your exams earlier than the

scheduled times shown above. Therefore, it would be wise to interpret the class schedule & assignments

as the absolute slowest acceptable progression. Numerous prior students have completed their course

work for this class several weeks in advance!

**McGraw Hill “CONNECT” ACCESS:**

[**https://connect.mheducation.com/class/c-ruderman-mcgraw-hill-turnkey-course--2020**](https://connect.mheducation.com/class/c-ruderman-mcgraw-hill-turnkey-course--2020)