

## BA213 SYLLABUS/COURSE OUTLINE

<b>Course:</b>	<b>Principles of Accounting: Managerial</b>
<b>Prerequisite:</b>	<b>Principles of Accounting: Financial (BA 211 or equivalent) with a grade of "C" or better.</b>
<b>CRN:</b>	<b>26037</b>
<b>MyLab course ID:</b>	<b>snook96203</b>
<b>Room:</b>	<b>Benton Center 204</b>
<b>Time:</b>	<b>Monday - Wednesday 1:30 pm - 3:20 pm</b>
<b>Instructor:</b>	<b>Vickie McCarty-Snook</b>
<b>Office:</b>	<b>Benton Center – Office #223</b>
<b>Phone:</b>	<b>503-779-8939</b>
<b>Email:</b>	<b>snookv@linnbenton.edu</b>
<b>Office Hours:</b>	<b>As requested or before or after class</b>

### Text & Required Resources:

1. Print version of: Horngren's Financial & Managerial Accounting; Miller-Nobles, Mattison, & Matsumura, Pearson Education, Inc., 6th Edition, © 2018
2. Pearson MyLab Access Code. If you did not buy the print version of the book from the bookstore you will need to **independently** purchase an access code by credit or debit card.
3. Access <http://www.gcflearnfree.org/> to see GCF's free online tutorials You can complete a comprehensive Excel tutorial (at no cost) directly through GCF at <https://edu.gcfglobal.org/en/excel2016/>
4. A four function Calculator or your cell phone either is fine for homework and exams.
5. **Course Description:** Demonstrates the use of accounting information to meet organizational 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**-upon successful completion of this course, students will be able to:

- Explain the interrelationship of the accounting systems to all areas of business and business decision making.
- Understand cost behavior and predict break-even points.

- Recognize the components and processes related to various cost accounting systems.
- 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 determined as follows:

Category	Points	Percent
Graded Homework	25	25%
Attendance	25	25%
Exam #1 (MID-TERM)	50	25%
Exam #2 (FINAL)	50	25%
Total points possible	570	100%

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%)

### **Absence Policy:**

**Punctual**, regular attendance is an essential element of your success in this class. Attendance will be taken on a regular basis. If a student reaches six absences, they will fail the course and receive an automatic course grade of "F" for material nonparticipation. Only preapproved absences (given in writing), absences covered through the Center for Accessibility Resources documentation, or DOCUMENTED emergencies (for yourself only) will be excused. Documentation must be physically handed to the instructor within five (5) business days (Mon-Fri) of the absence for it to be excused. *Job conflicts, oversleeping, car trouble, travel delays and traffic jams are not considered emergencies.*

### **MyAccountingLab online:**

**Mylab** is an online, interactive learning resource. Access to Mylab is purchased with your textbook. 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 more practice problems, chapter pre- and post-quizzes, PowerPoints and numerous other resources available.

### **Homework:**

Exercises - They are due by 11:00 p.m. on the day listed on the outline. The exercises/problems will be available online. You may continue to work the assignment until the due date & time. And of

course, save/submit your work in MyLab. You can print out the assignments any time before the due date and it is recommended that you do this. **Late assignments ARE NOT accepted, and you WILL NOT be able to access the assignments after the due date.**

You are responsible to get access to Mylab and failure to do so does not excuse you from completing the assignments by the assigned date.

### **Exams:**

Two exams will be given. Exams will include objective and computational questions and should take a well-prepared student approximately 90 minutes to complete. Please bring your four-function calculator and/or cell phone calculator to the exams. Students are allowed a 8 1/2 x 11 notebook paper cheat sheet for the exams. It can have any notes you think you need for the exam. See course syllabus (last page) for exam dates. Exams must be taken on the date scheduled unless prior arrangements have been made (make up exams ARE NOT administered) \*.

\*If the mid-term exam is missed, and a student has a compelling and documented circumstance (job conflicts, oversleeping, car trouble, travel delays and traffic jams ARE NOT acceptable reasons), at the instructor's discretion the final exam score may be "doubled" in lieu of the missed midterm exam score.

## **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 meet with your instructor during the first week of class if:

1. You have a documented disability and need accommodations.
2. Your instructor needs to know medical information about you.
3. You need special arrangements in the event of an emergency.

If you have documented your disability, remember that you must make your request for accommodations through the Center for Accessibility Resources (CFAR) (<https://cascade.accessiblelearning.com/LBCC/>) every term in order to receive accommodations. If

you believe you may need accommodations but are not yet registered with CFAR, please visit the <https://www.linnbenton.edu/current-students/student-support/center-for-accessibility-resources/>.

### **ACADEMIC INTEGRITY**

Students at LBCC are responsible for pursuing their studies with honesty and fairness, and in a manner that respects the rights and dignity of others. Students must not engage in acts of dishonesty. Academic dishonesty includes, but is not limited to, such acts as forgery, changing or misuse of college documents and records of identification, cheating, plagiarism, aiding or abetting cheating or plagiarism, knowingly furnishing false information to the college, violating copyright or trademark, or copying college software. Students are expected to follow College policies regarding academic integrity as articulated in the Students' Rights and Responsibilities Handbook (<https://www.linnbenton.edu/current-students/administration-information/policies/students-rights-responsibilities-and-conduct.php>). You will receive an F in the course if you are found to be involved in academic dishonesty (cheating, plagiarism, etc.).

### **SYLLABUS & OUTLINE**

This outline and the related syllabus are a guide, not a contract. They may 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. If changes are made, I will announce them in class. You should check the syllabus at least once a week for course updates. Not reading the syllabus does not constitute a valid excuse for missing a milestone.

## WINTER 2019--BA 213/Principles of Accounting

WEEK	Day	DATE	READING & IN-CLASS GRADED ASSIGNMENTS	GRADED EXERCISES/ PROBLEMS	DUE BY 11:00 p.m.
Week 1	Monday	9/30/19	Chapter 16: Introduction to Managerial Accounting	E16-13, E16-15, P36-B	Chapter 16/ 10-6-19
	Wednesday	10/2/19	Chapter 16, Continued		
Week 2	Monday	10/7/19	Chapter 17: Job Order Costing	E17-15, E17-22, E17-27, P17-32	Chapter 17/10-13-19
	Wednesday	10/9/19	Chapter 17, Continued		
Week	Monday	10/14/19	Chapter 18: Process Costing	E18-19, E18-24, E18-31A, E18-35A	Chapter 18/10-20-19
	Wednesday	10/16/19	Chapter 18: Continued		
Week 4	Monday	10/21/19	Chapter 19: Activity Based Costing	E19-24, E19-33A, E19-35, E19-29	Chapter 19/10-27-19
	Wednesday	10/23/19	Chapter 20: Cost-Volume-Profit		
Week 5	Monday	10/28/19	Chapter 20, Continued	E20-26, E20-34, E20-23, P20-40A	Chapter 20/10-30-19
	Wednesday	10/30/19	<b>Exam #1: Chapters 16, 17, 18, 19 &amp; 20 (No Makeup Exams)</b>		
Week 6	Monday	11/4/19	Review Exam #1	E22-21, E22-22, E22-39A, P22-42A	Chapter 22/11-10-19
	Monday		Chapter 22: Master Budgets		
	Wednesday	11/6/19	Chapter 22, Continued		
Week 7	Monday	11/11/19	Chapter 23: Flexible Budgets & Standard Costs	S23-4, P23-25A, P23-28A	Chapter 23/11-17-19
	Wednesday	11/13/19	Chapter 23, Continued		
Week 8	Monday	11/18/19	Chapter 24: Responsibility Accounting	S24-2, E24-14, E24-15, E24-19	Chapter 24/11-24-19
	Wednesday	11/20/19	Chapter 24, Continued		
Week 9	Monday	11/25/19	Chapter 25: Short-Term Decisions	P25-21A, P25-23A, P25-25A	Chapter 25/12-1-19
	Wednesday	11/27/19	Chapter 25, Continued		
Week 10	Monday	12/2/19	Chapter 26: Capital Investment Decisions	E26-17, E26-23, P26-31A	Chapter 26/12-8-19
	Wednesday	12/4/19	Chapter 26, Continued		
FINALS Week			<b>Exam #2 (FINAL): Chapters 22, 23, 24, 25, &amp; 26</b>	<b>To be announced</b>	