

## BA 113: Practical Accounting III CRN 15559 Summer 2023

Syllabus Summer 2023

Instructor: Mary Vedaam [vedaam@linnbenton.edu](mailto:vedaam@linnbenton.edu)

Office hours by Zoom appointment.

**Please include BA 113 on the subject line whenever you email me about this class.**

I will respond within 24 hours weekdays and 48 hours over the weekend, if not sooner.

All class session recordings will be posted in Moodle weekly or semi-weekly per the schedule.

### Required Materials:

**Text:** College Accounting – A Practical Approach, by Jeffrey Slater, 15<sup>th</sup> edition

**MyLab (MyAccountingLab) Course Software from Pearson Publishing:** Homework and exams 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 of 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.

### Grading:

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

ITEM	Points
2 Exams (80 points each)	160
Final Exam	80
Live Zoom Participation (2 @ 10 points each)	20
Homework (8 best @ 30 points each)	240
Introduce Self and 3 Ethics Discussions (4 total @ 10 points each)	40
<b>TOTAL</b>	<b>540</b>

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

There are 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:** Students are required to complete their homework in **Pearson MyLab**. There are 9 homework assignments. The best 8 are counted.

**Introduce Self and 3 Ethics Discussions:** Students are to respond to the discussion questions in the Moodle discussion forum, then comment on at least 1 other class member's response.

**All assignments and exams are due on Sundays at 11 PM, except the final exam. The final exam is due on Monday, August 28<sup>th</sup>, at 11 PM.**

**Attendance at Live Zoom Sessions:** Students are expected to attend one of the first two live zoom sessions and one of the second two sessions scheduled on the assignment page. These sessions are for the instructor and students to meet each other and discuss topics and questions about the material to date.

**Late Assignment Policy:** Unless the student contacts the instructor to make individual arrangements, late assignments will be accepted for two days past the due date, discounted 20%. Students are encouraged to contact the instructor if circumstances arise.

Exams, Final and Chapter 25 assignments **will not** be accepted late, unless arrangements are made with the instructor.

### **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 accommodation 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](#) 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> )

### **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. If any changes are made, I will communicate to the 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 ahead of 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 extra credit opportunities.
- Check your LBCC email daily.
- **Do not rely on the Pearson percentage for your grade to date. Calculate it per the demonstration in Moodle.**

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<b>WEEK</b>	<b>Weeks start on Mondays</b>		<b>All Assignments Due by 11:00 PM</b>
Week 1	Starts June 26	#1 Chapter 17 #2 Chapter 17 Review  Live Zoom Session #1 Thursday June 29 <sup>th</sup> at Noon Live Zoom Session #2 Friday June 30 <sup>th</sup> at 11 am	<b>Due Sunday July 2</b> Ex 17A-1, P 17A-1, 17A-3, 17A-4 Introduce Self Discussion
Week 2	Starts July 3	#3 Ch 18 #4 Ch 18 Review	<b>Due Sunday July 9</b> Ex 18A-1, 18B-1, P 18A-2 Extra Credit Ch 18 Ethics Discussion #1
Week 3	Starts July 10	#5 Chapter 19 #6 Chapter 19 Review <b>Exam #1 on Chapters 17, 18, 19 opens July 13 closes July 16 at 11 PM</b>	<b>Due Sunday July 16</b> Ex 19A-1, 19A-2, 19A-4, 19B-1, 19B-3, 19B-4 <b>Exam #1</b>
Week 4	Starts July 17	#7 Chapter 20 #8 Chapter 20 Review	<b>Due Sunday July 23</b> Ex 20A-2, 20A-3, 20A-4, 20B-2, 20B-3, 20B-4 Extra Credit Ch 20
Week 5	Starts July 24	#9 Chapter 21 #10 Chapter 21 Review	<b>Due Sunday July 30</b> Ex 21A-2, 21A-3, 21B-2, 21B-3 Ethics Discussion #2
Week 6	Starts July 31	#11 Chapter 22 #12 Chapter 22 review <b>Exam #2 on Chapters 20, 21, 22 opens Aug 3 closes Aug 6 at 11 PM</b>	<b>Due Sunday Aug 6</b> Ex 22A-1, 22A-2, 22A-5, 22B-1, 22B-2, 22B-5 Extra Credit Ch 22 <b>Exam #2</b>
Week 7	Starts Aug 7	#13 Chapter 23 #14 Chapter 23 Review	<b>Due Sunday Aug 13</b> Ex 23A-1, 23A-5, 23B-1, 23B-5
Week 8	Starts Aug 14	#15 Chapter 24 #16 Chapter 24 Review  Live Zoom Session #3 Monday August 14 <sup>th</sup> at Noon Live Zoom Session #4 Tuesday August 15 <sup>th</sup> at 5 pm	<b>Due Sunday Aug 20</b> Ex 24A-1, 24A-5, 24B-1, 24B-5 Extra Credit Ch 24 Ethics Discussion #3
Week 9	Starts Aug 21	#17 Chapter 25 #18 Chapter 25 Review	<b>Due Sunday Aug 27</b> Ex 25A-1, 25A-2, 25A-4, 25B-1, 25B-2, 25B-4
Week 10 Finals Week	Starts Aug 28	<b>Final Exam #3 Chapters 23, 24, 25 opens Aug 24 closes Aug 28 (Monday) at 11 PM</b>	<b>Final – Due Monday, Aug 28 at 11 PM</b>