**BA215 – SURVEY OF ACCOUNTING**

**Online**

**Fall 2020, Starts Sept 28th**

***CRN 21816***

**Instructor:** Ashley Hogan **Required Materials:**

**Office:** MKH 208 #1. Access to Connect on mhedcuation.com

**Office Hours:** Zoom by Appointment #2. Digital access through Connect to Survey of Accounting,

**e-mail:** hogana@linnbenton.edu 6/E, Edmonds, Edmonds, Olds, McNair, Tsay, McGraw-Hill

**Prerequisite:** MTH 065 Elementary Algebra Publishing

 #3. Calculator: Basic, single-use calculator

 #4. We will use MOODLE in this class.

**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 |
| Exercises (10 points each) | 90 |
| Chapter Homework (15 points each) | 165 |
| Non-Profit Analysis Project | 50 |
| **TOTAL** | **405** |

(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 (24.7%):**

Examination format will be objective questions and quantitative problems. The exams are taken within the connect platform and will be **open book and open notes**. Exam dates are indicated on the Outline. Exams must be taken before the due date 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 (40.7%):**

Access Connect to see specific assigned exercises, problems and due dates. These homework assignments will be completed within Connect. Homework is due by 11:59pm of the date listed. No late homework will be accepted.

**Exercise (22.2%):**

Access Connect to see specific assigned exercises, problems and due dates. These activities will be completed within Connect. Exercises are due by 11:59pm of the date listed. No late work will be accepted.

**Project (12.3%):**

A project will be assigned later in the term (see Outline). The due date of this project is Sunday, November 22nd. Late projects will be accepted with a 3-point per calendar day penalty through Sunday, December 6th. Projects received after that date will **not be graded**.

**Outcomes:**

Upon successful completion of this course, students will be able to:

* Gain an 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.

**Connect:**

Connect is an online, interactive resource. Access to a digital copy of the book will be included in the Connect online resource. This is the link to go to to register <https://mheducation.com/class/a-hogan-ba-215-accounting> If you would like a physical copy of the book, I suggest renting from Amazon or purchasing directly from McGrawHill via Connect (you will receive a discount not given in the book store). Follow this link: <http://video.mhhe.com/watch/s6TpaoS7po9i3osq1FzUkg> to access student registration information. Using the online accounting lab will give you more practice with accounting concepts presented in class and in the text and is an excellent resource for help outside of class. There are additional practice problems, chapter pre- and post- quizzes, PowerPoints and numerous other resources available. I will transfer all of your homework, activities and exams from Connect into my BA215 gradebook on Moodle. This gradebook will be updated frequently (but not in real time).

**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](http://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](http://www.google.com/url?q=http%3A%2F%2Fpo.linnbenton.edu%2FBPsandARs%2F1015%2520-%2520Nondiscrimination%2520Policy.pdf&sa=D&sntz=1&usg=AFQjCNFujEOThsWcThv2M10GjXsZuS269A) )

**Syllabus:**

**When referring to the syllabus you should access it by Moodle in case 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 email. As changes are made, I will do my best to address them in the discussion board on Moodle. However, 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 Term 2020**

Legend: FA – Financial Accounting, MA – Managerial Accounting

|  |  |  |  |
| --- | --- | --- | --- |
| **Week** | **Date** | **Topic, Reading** | **Homework/Activities****Due by 11:59 pm on Sunday of each week****See Connect for assignment specifics!** |
| **1** | Sep 28 | Class introductionCh 1 – Introduction to Accounting, FA | Due: Oct 4- Homework 1 and Exercise 1 |
| **2** | Oct 5 | Ch 2 – Accrual and Deferrals, FACh 3 - Merchandising Businesses, FA | Due: Oct 11- Homework 2 and 3 and Exercise 2 |
| **3** | Oct 12 | Ch 4 - Internal Control, Cash & Ethics, FAProject Introduction | Due: Oct 18- Homework 4 and Exercise 3 |
| **4** | Oct 19 | Ch 5 – Receivables & Inventory Cost Flow, FA Ch.6 – Long-Term Operational Assets, FA | Due: Oct 25- Homework 5 and 6 and Exercise 4 |
| **5** | Oct 26 | Ch 7 – Liabilities, FA Ch 9 – Financial Statement Analysis, FA | Due: Nov 1- Homework 7 and Exercise 5 |
| **6** | Nov 2 | Prep for Midterm **Midterm Exam, Ch. 1-7 and 9** | Due: Nov 8- Midterm |
| **7** | Nov 9 | Ch 10 -Introduction to Managerial Accounting, MA | Due: Nov 15- Homework 10 and Exercise 6 |
| **8** | Nov 16 | Ch 11 - Cost Behavior and CVP Analysis, MA | Due: Nov 22- Homework 11, Exercise 7, and project. |
| **9** | Nov 23 | Ch 14 - Planning for Profit and Cost Control, MA | Due: Nov 29- Homework 14 and Exercise 8 |
| **10** | Nov 30 | Ch 15 - Performance Evaluation, MA Exam Review | Due: Dec 6- Chapter 15 and Exercise 9 |
| **11** | Dec 7 | **Final Exam,** **Ch 10, 11, 14 and 15** | Due: WEDNESDAY Dec 9-Final |

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