# BA 120: PROFESSIONAL ACCOUNTING I (CRN 25340)

**Linn-Benton Community College - Fall 2021**

**Three Credits / Virtual / On-line class format**

**Instructor: Warren Simpson, PhD, MBA** **OFFICE HOURS**

Office: Online Only **Monday: 4:00 – 6:00 pm via phone or Zoom**

Phone: 503.585.2905 Or by appointment on weekends.

Email: [simpsow@linnbenton.edu](mailto:simpsow@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 $234.30. **This text and your CONNECT access will also be used for BA121 and BA122.**

1. Required: McGraw-Hill CONNECT access code

**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**. Prerequisites: BA 113 Practical Accounting III or BA 211 Principles of Accounting: Financial and BA 213 Principles of Accounting: Managerial with a C or better.**

**HOMEWORK:** Assignments are assigned through the Connect system for each chapter. All homework assignments will be completed via McGraw-Hill CONNECT. The McGraw-Hill CONNECT website provides students with built in templates, tutorials, opportunities for practice, and assessment via online quizzes. Homework completion deadlines are listed in CONNECT, and may change from time to time as needed.

**EXAMS:** There will be a required Mid-Term Exam (Chapters 1-4) and a Final (Chapters 5-7). All Assignments/Exams are administered in CONNECT. 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).** The Final Exam is due by 12/10/21 with no exceptions. Open book & notes are allowed for each Exam.

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

Component Point Value

Assignments Chapters 1-7 = 772 points

Mid-Term Exam Chapters 1-4 = 128 points

Final Exam Chapters 5-7= 100 points

**Total Points = 1,000 points**

Letter grades will be assigned according to the following table:

A 900 and above

B 800 - 899

C 700 - 799

D 600 – 699

F Below 500

**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 (via Zoom) 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 <https://www.linnbenton.edu/about-lbcc/administration/policies/equal-opportunity.php>)

**CLASS SCHEDULE & ASSIGNMENTS:**

Week 1 Introductions, Syllabus and Chapter 1 Introduction

Begin Chapter 1 Assignments in Connect

Week 2 Chapter 2 Introduction.

Begin Chapter 2 Assignments in Connect

Week 3 Complete Chapters 1 & 2 Assignments in Connect

Week 4 Chapter 3 Introduction

Begin Chapter 3 Assignment in Connect

Week 5 Chapter 4 Introduction

Begin Chapter 4 Assignment in Connect

Week 6 Take Mid-Term Exam (Chapters 1-4)

Week 7 Chapter 5 Introduction

Begin Chapter 5 Assignment in Connect

Week 8 Chapter 6 Introduction.

Begin Chapter 6 Assignment in Connect

Week 9 . Chapter 7 Introduction

Begin Chapter 7 Assignment in Connect

Week 10 Complete Chapters 5-7 Assignments in Connect

Final: Complete Final Exam in Connect by 12/10/21.

**McGraw Hill “CONNECT” ACCESS:**

**Complete access through Moodle, see the Mc-Graw-Hill “Connect” – Click here first link.**

**On the next web page, click on the “Connect” logo at the middle of the screen**