

**BA 111: PRACTICAL ACCOUNTING I (CRN 32499)**  
**Linn-Benton Community College - Winter 2023**  
**Four Credits / Meets MW 9:00 – 10:50 am / Hybrid**

**Instructor: Chris Ruderman**  
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**OFFICE HOURS**  
**MW 1:00 – 2:00 pm**  
**Friday after 1:00 pm by appointment**  
**Modality: Hybrid - MKH 107 & via Zoom**  
**(See Class Schedule for specifics)**

**REQUIRED TEXT, & MyAccountingLab Access:**

1. College Accounting - A Practical Approach, by J. Slater, 15<sup>th</sup> edition, Chapters 1-8
2. MyAccountingLab access code

**Zoom link to our class:** <https://linnbenton.zoom.us/j/94029991146> **Passcode: Cycle**

**COURSE DESCRIPTION:** This class covers the fundamental principles of double-entry accounting, the general journal and general ledger, simple financial statements, the accounting cycle, control of cash, and an introduction to payroll accounting.

**HOMEWORK:** Exercises and problems at the end of each chapter will be assigned as homework. All homework assignments will be completed via Pearson's MyAccountingLab. The MyAccountingLab 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. Late homework will be accepted with reduced credit.**

**QUIZZES AND EXAMS:** There is a required quiz following each chapter's homework review. There will be 4 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 will 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 use it 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.

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

| <u>Component</u>                  |                    | <u>Point Value</u>  |   | <u>% Weight</u> |
|-----------------------------------|--------------------|---------------------|---|-----------------|
| 4 Exams                           | (4 at 100 pts. ea) | 400 points          | @ | 18.18%          |
| Homework                          | (8 at 100 pts. ea) | 800 points          | @ | 36.36%          |
| Quizzes                           | (8 at 100 pts. ea) | 800 points          | @ | 36.36%          |
| 1 Mini-practice Set               | (200 points)       | <u>200 points</u>   | @ | <u>9.10%</u>    |
| <b>Total Scoring Opportunity:</b> |                    | <b>2,200 points</b> | = | <b>100.00%</b>  |

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 (7<sup>th</sup>) 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 the LBCC Disability Services office at 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/> )

### **CLASS SCHEDULE & ASSIGNMENTS:**

|        |       |   |
|--------|-------|---|
| Week 1 | 01/09 | Course Overview and Introductions <b>in MKH 107.</b>  |
|        | 01/11 | Chapter 1 Intro <b>via Zoom.</b><br>Chapter 1 assignments: Problems 1A-3, 1A-4, 1A-5, due 1/18 by 9:00 am |
| Week 2 | 01/16 | MLK Holiday – No Class  |
|        | 01/18 | Review Ch. 1 homework <b>via Zoom.</b> .Chapter 1 quiz due by 10:00 pm<br>Chapter 2 Intro                 |

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- Week 3      01/23    Review Ch. 2 homework **via Zoom**. Exam #1 practice. Ch. 2 quiz due by 10:00 pm  
              01/25    Exam #1 on Chapters 1 and 2 **in MKH 107**.
- Week 4      01/30    Chapter 3 Intro **via Zoom**.  
                  Chapter 3 assignments: Exercises 3A-3, 3A-5; Problem 3A-3; due 2/01 by 9:00 am  
              02/01    Review Ch. 3 homework **via Zoom**. Chapter 3 quiz due by 10:00 pm  
                  Chapter 4 Intro  
                  Chapter 4 assignments: Exercises 4A-4, 4A-5; Problem 4A-4; due 2/06 by 9:00 am
- Week 5      02/06    Review Ch. 4 homework **via Zoom**. Exam #2 practice. Ch. 4 quiz due by 10:00 pm  
              02/08    Exam #2 on Chapters 3 and 4 **in MKH 107**.
- Week 6      02/13    Chapter 5 Intro **via Zoom**.  
                  Chapter 5 assignments: Exercises 5A-1 thru 5A-5; Problem 5A-3;  
                  due 2/15 by 9:00 am  
  
              02/15    Review Ch. 5 homework **via Zoom**. Chapter 5 quiz due by 10:00 pm  
                  Sherman Realty Mini-practice set Intro, page 179; (@5 hrs. to complete);  
                  due by 9:00 am on 03/06
- Week 7      02/20    President's Day – No Class  
  
              02/22    Chapter 6 Intro. **via Zoom**. Chapter 6 assignments: Prob's 6A-1, 6A-2, 6A-3, 6A-4;  
                  due 2/27 by 9:00 am
- Week 8      02/27    Review Ch. 6 homework **via Zoom**. Exam #3 practice. Ch. 6 quiz due by 10:00 pm  
              03/01    Exam #3 on Chapters 5 and 6 **in MKH 107**.
- Week 9      03/06    Sherman Realty Mini practice set solution review **via Zoom**.  
              03/08    Chapter 7 Intro **via Zoom**.  
                  Chapter 7 assignments: Problems 7A-1, 7A-2, 7A-4; due 3/13 by 9:00 am
- Week 10     03/13    Review Ch. 7 homework **via Zoom**. Chapter 7 quiz due by 10:00 pm  
                  Chapter 8 Intro  
                  Chapter 8 assignments: Exercises 8A-1, 8A-2, 8A-3, Problem 8A-4; due 3/15  
                  by 9:00 am  
              03/15    Review Ch. 8 homework **via Zoom**. Exam #4 practice. Ch. 8 quiz due by 10:00 pm
- Final:      03/20    Exam #4 on Chapters 7 and 8; 10:00-11:20 am (Monday) **in MKH 107**.