# BA 112: PRACTICAL ACCOUNTING 2 (CRN 15558)

**Linn-Benton Community College - Summer 2016**

**Four Credits / Meets MTWR 8:00 – 9:50 a.m. / NSH-207**

**Instructor: Kelly Noland**  **OFFICE HOURS**

Office: MKH-104 **By appointment, after class**

Email: kelly.noland.8452@mail.linnbenton.edu

**REQUIRED TEXT, MyAccountingLab ACCESS, AND OPTIONAL MATERIALS:**

1. College Accounting - A Practical Approach, by J. Slater, 13th edition
2. MyAccountingLab access code – **Course ID**: noland43174
3. Optional: Study Guides and Working Papers (for the 13th ed.) Chapters 1-12; 13-25

**COURSE DESCRIPTION:** This class covers sales and cash receipts, purchases and cash payments, accounting for a merchandise company, handling bad debts, notes receivable and notes payable, accounting for merchandise inventory, accounting for property, plant, equipment and intangible assets, and partnership accounting.

**PREREQUISITE:** BA 111, Practical Accounting I

**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. **Ideally, your homework should be completed before the start of each respective class that it is scheduled to be reviewed in. The deadline for** **Homework completion is by the end of class on respective due dates set in MyAccountingLab to receive credit. Late homework will not be accepted for credit.** When final grades are being determined, I will drop the lowest homework score for each student.

From time to time, the optional Study Guide and Working Papers may be useful in reinforcing some of the more challenging concepts, and used for extra practice to prepare for exams.

**EXTRA CREDIT PROBLEMS:** Completevia MyAccountingLab with the templates provided. Each extra credit problem will be due the same day as the regular chapter homework assignments. Satisfactory completion of all extra credit problems is worth up to 10% of your total scoring opportunity. This opportunity is the equivalent of one letter grade, and should not be overlooked.

Extra credit problems and estimated time of completion:

Ch. 9: Problem 9B-2, (@ 50 minutes)

Ch.10: Problem 10B-2, (@ 45 minutes)

Ch.11: Problem 11B-1, (@ 10 minutes)

Ch.12: Problem 12B-3, (@ 90 minutes)

Ch.13: Problem 13B-3, (@ 20 minutes)

Ch.14: Problem 14B-3, (@ 25 minutes)

Ch.15: Problem 15B-5, (@ 20 minutes)

Ch.16: Problem 16B-4, (@ 30 minutes)

Ch.17: Problem 17B-4, (@ 30 minutes)

**QUIZZES AND EXAMS:** There is a required quiz following each chapter’s homework. The lowest quiz grade for each student will be dropped when final grades are determined. 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 may be made for emergency situations.

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**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 bring it to class 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.

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

Component Point Value % Weight % Wt./Pts Wtd. Values

4 Exams (4 at 100 pts. ea) 400 points @ 32% 720 / 400 = 1.80 ea

Homework (best 8 at 100 pts. ea) 800 points @ 30% 675 / 800 = .84 ea

Quizzes (best 8 at 100 pts. ea) 800 points @ 30% 675 / 800 = .84 ea

1 Mini-practice Set (250 points) 250 points @ 8% 180 / 250 = .72 ea

2,250 points = 100% 2,250/2,250 = 100%

Extra Credit Prob’s. (9 at 25 points ea) 225 points @ 10% 225 / 225 = 1.00 ea

**Total Scoring Opportunity: 2,475 points = 110% 2,475 /2,475**

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 (7th) 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 Center for Accessibility Resources 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/> )

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**CLASS SCHEDULE & ASSIGNMENTS:**

Week 1 06/27 Introductions and Chapter 9 Intro

Chapter 9 assignments: Exercises 9A-4, 9A-5; Problem 9A-2, due 6/29 by 10:00 PM

06/28 Review Ch. 9 hmwk. Chapter 9 quiz (online) due 6/30 by 10:00 PM

Chapter 10 Intro

Assignments: Exercises 10A-1, 10A-3; Problem 10A-3; due 7/3 by 10:00 PM

06/29 Review Ch. 10 hmwk. Chapter 10 quiz (online) due 7/4 by 6:00 PM

06/30 Chapter 9 & 10 Exam Review

Week 2 07/04 4TH of July – No class

07/05 Examon Chapters 9 and 10.

07/06 Chapter 11 Intro

Assignments: Exercises 11A-1, 11A-2, 11A-4; Problem 11A-1; due 7/8 by 10:00 PM

07/07 Review Ch. 11 hmwk. Chapter 11 quiz (online) due 7/9 by 10:00 PM

Chapter 12 & Mini Practice Set (Corner Dress Shop) Intro’s

Chapter 12 Exercise 12A-2; Problem 12A-4; due 7/10 by 10:00 PM

Mini Practice Set Problem: The Corner Dress Shop; due 7/11 by 10:00 PM

Week 3 07/11 Review Ch. 12 & Mini Practice Set hmwk. Ch. 12 quiz (online) due 7/12 by 10:00 PM

Chapter 11 & 12 exam review.

07/12 Examon Chapters 11 and 12.

07/13 Chapter 13 Intro

Chapter 13 assignments: Problems 13A-1, 13A-2, & 13A-3; due 7/15 by 10:00 APM

07/14 Review Ch. 13 hmwk. Chapter 13 quiz (online) due 7/16 by 10:00 PM

Chapter 14 Intro

Chapter 14 assignments: Problems 14A-1, 14A-2, & 14A-3; due 7/18 by 10:00 PM

Week 4 07/18 Review Ch. 14 hmwk. Chapter 14 quiz (online) due 7/19 by 10:00 PM

Chapter 13 & 14 exam review.

07/19 Examon Chapters 13 and 14.

07/20 Chapter 15 Intro

Assignments: Exercises 15A-1, 15A-5, & 15A-7; due 7/22 by 10:00 PM

07/21 Review Ch. 15 hmwk. Chapter 15 quiz (online) due 7/23 by 10:00 PM

Chapter 16 Intro

Chapter 16 assignments: Exercise 16A-4; Problems 16A1, 16A-2,

& 16A-4; due 7/25 by 10:00 PM

Week 5 07/25 Review Ch. 16 hmwk. Chapter 16 quiz (online) due 7/26 by 10:00 PM

Chapter 17 Intro:

Chapter 17 assignments: Exercise 17A-1; Problems 17A-1, 17A-2, 17A-3, & 17A-4; due 7/27 by 10:00 PM

07/26 No Class

07/27 Review Ch. 17 hmwk.

Chapter 17 quiz (online) due 7/28 by 10:00 PM

Ch 15-17 Final Exam Review.

07/28 Final Examon Chapters 15-17.

**MyLab & Mastering - Student Registration Instructions**

**To register for Practical Accounting II:**

1. Go to **pearsonmylabandmastering.com**

2. Under Register, click Student.

3. Enter your instructor’s course ID: **noland43174** and click Continue.

4. Sign in with an existing Pearson account or create an account:

· If you have used a Pearson website (for example, MyITLab, Mastering, MyMathLab, or MyPsychLab), enter your Pearson username and password. Click Sign in.

· If you do not have a Pearson account, click Create. Write down your new Pearson username and password to help you remember them.

5. Select an option to access your instructor’s online course:

· Use the access code that came with your textbook or that you purchased separately from the bookstore.

· Buy access using a credit card or PayPal.

· If available, get 14 days of temporary access. (Look for a link near the bottom of the page.)

6. Click Go To Your Course on the Confirmation page. Under MyLab & Mastering New Design on the left, click Practical Accounting 1 to start your work.

**Retaking or continuing a course?**

If you are retaking this course or enrolling in another course with the same book, be sure to use your existing Pearson username and password. You will not need to pay again.

**To sign in later:**

1. Go to pearsonmylabandmastering.com.

2. Click Sign in.

3. Enter your Pearson account username and password. Click Sign in.

4. Under MyLab & Mastering New Design on the left, click Practical Accounting 1 to start your work.

**Additional Information**

See Students > Get Started on the website for detailed instructions on registering with an access code, credit card, PayPal, or temporary access.