

**BA 112: PRACTICAL ACCOUNTING 2 (CRN 43802)**  
**Linn-Benton Community College - Spring 2023**  
**Four Credits / Meets MW 10:00 – 11:50 am / Hybrid**

**Instructor: Chris Ruderman**  
Office: MKH-114  
Phone: 541-225-7002 (best to email me)  
Email: [rudermc@linnbenton.edu](mailto:rudermc@linnbenton.edu)

**OFFICE HOURS**  
**MW 2:30 – 3:30 pm**  
**Friday after 1:00 pm by appointment**  
**Zoom:** <https://linnbenton.zoom.us/j/94029991146>  
Passcode: Cycle

**REQUIRED TEXT, & MyAccountingLab Access:**

1. College Accounting - A Practical Approach, by J. Slater, 15<sup>th</sup> edition, Chapters 9-17
2. MyAccountingLab access code

**COURSE DESCRIPTION:** This course 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.

**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	@	16.67%
Homework	(9 at 100 pts. ea)	900 points	@	37.50%
Quizzes	(9 at 100 pts. ea)	900 points	@	37.50%
1 Mini-practice Set	(200 points)	<u>200 points</u>	@	<u>8.33%</u>
<b>Total Scoring Opportunity:</b>		<b>2,400 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/> )

### **WORKING AHEAD, TAKING EXAMS EARLY, & GENERAL ADVICE:**

Your success in accounting is greatly dependent upon your sustained level of motivation. Throughout the course, you will be able to complete assignments and take your exams earlier than the scheduled times shown above. Therefore, it would be wise to interpret the class schedule & assignments as the absolute slowest acceptable progression. Many of my prior students have completed the course several weeks in advance...you can too if so desired!

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### CLASS SCHEDULE & ASSIGNMENTS:

- Week 1      04/03    Course Overview and Introductions. Read Chapter 9 ahead of class Wednesday!  
                 04/05    Chapter 9 Intro  
                                 Chapter 9 assignments: Exercises 9A-4, 9A-5; Problem 9A-2, due 04/10 by 10:00 am
- Week 2      04/10    Review Ch. 9 homework. Chapter 9 quiz due by 10:00 pm  
                                 Chapter 10 Intro  
                                 Chapter 10 assign's: Exercises 10A-1, 10A-3; Problem 10A-3; due 04/12 by 10:00 am  
                 04/12    Review Ch. 10 homework. Exam #1 practice. Ch. 10 quiz due by 10:00 pm
- Week 3      04/17    Exam #1 on Chapters 9 and 10  
  
                 04/19    Exam 1 Review. Chapter 11 Intro  
                                 Chapter 11 assign's: Exercises 11A-1, 11A-2, 11A-4; Problem 11A-1 due 04/24  
                                 by 10:00 am
- Week 4      04/24    Review Ch. 11 homework. Chapter 11 quiz due by 10:00 pm  
                                 Chapter 12 Intro  
                                 Chapter 12 Exercise 12A-2; Problem 12A-4 due 4/26 by 10:00 am  
  
                 04/26    Review Ch. 12 homework. Introduction: The Fantastic Dress Shop – Mini Practice Set;  
                                 due 06/07 by 10:00 am. Exam #2 practice. Chapter 12 quiz due by 10:00 pm
- Week 5      05/01    Exam #2 on Chapters 11 and 12  
  
                 05/03    Exam 2 Review. Chapter 13 Intro  
                                 Chapter 13 assign's: Exercises 13A-1, 13A-2, & Prob 13A-3; due 05/08 by 10:00 am
- Week 6      05/08    Review Ch. 13 homework. Chapter 13 quiz due by 10:00 pm  
                                 Chapter 14 Intro  
                                 Chapter 14 assign's: Exer's 14A-1, 14A-4, & Prob 14A-4; due 05/10 by 10:00 am  
  
                 05/10    Review Ch. 14 homework. Exam #3 practice. Chapter 14 quiz due by 10:00 pm
- Week 7      05/15    Exam #3 on Chapters 13 and 14  
  
                 05/17    Exam 3 Review. Chapter 15 Intro  
                                 Chapter 15 assignments: Exercises 15A-1, 15A-5, & 15A-7; due 05/22 by 10:00 am

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- Week 8      05/22 Review Ch. 15 homework. Chapter 15 quiz due by 10:00 pm  
Chapter 16 Intro  
Chapter 16 assignments: Exercise 16A-4; Problems 16A-1 and 16A-2;  
due 05/24 by 10:00 am
- 05/24 Review Ch. 16 homework. Chapter 16 quiz due by 10:00 pm  
Chapter 17 Intro  
Chapter 17 assignments: Exercise 17A-1; Problems 17A-1 and 17A-2;  
due 05/31 by 10:00 am
- Week 9      05/29 Memorial Day Holiday – no class
- 05/31 Review Ch. 17 homework. Chapter 17 quiz due by 10:00 pm on 5/31.
- Week 10     06/05 Independent Study (no class meeting): Work on The Fantastic Dress Shop
- 06/07 Exam #4 practice.
- Final:        06/14 Exam #4 on Chapters 15-17; **8:00-9:50 am (Wednesday)**

**Our Accounting Tutor is Kristie Kohashi. Here is her contact info for Spring Term:**

email:

[kohashk@linnbenton.edu](mailto:kohashk@linnbenton.edu)

Zoom:

<https://linnbenton.zoom.us/j/3546240171>

Monday, Wednesday, Friday

Online Zoom: 1 pm - 5 pm

email Kristie to set up specific time

Tuesday, Thursday

On-campus MKH 104: 1 pm - 5 pm

online Zoom optional

email Kristie to set up specific time