

## BA 211 - PRINCIPLES OF ACCOUNTING: FINANCIAL

Syllabus Spring 2023

Tuesdays and Thursdays 1:00 – 2:50 McKenzie Hall (MKH) Room 107 Albany Campus

Instructor: Mary Vedaam MKH 117 Email: [vedaam@linnbenton.edu](mailto:vedaam@linnbenton.edu)

Office hours: Tuesdays 12:00 to 12:50 and by Zoom appointment.

**Please include BA 211 on the subject line whenever you email me about this class.**

Accounting Tutor: Kristie Kohashi: [kohashk@linnbenton.edu](mailto:kohashk@linnbenton.edu)

### Required Materials:

**Text:** Horngren's Financial Accounting, Miller-Nobles, Mattison, Matsura, Seventh Edition (7e).

**Pearson MyLab (MyAccountingLab) Course Software from Pearson Publishing:** Access code is included with the text when purchased through the bookstore. It may also be purchased from Pearson. Access code is required because students must perform homework assignments in MyLab Pearson.

### Prerequisites:

MTH 095 Intermediate Algebra, BA 101A, and BA 101B with a grades of C or better.

### Purpose of Course:

Lower Division Transfer (LDT) Course: Principles of Accounting is the first of the two-course accounting sequence designed for students seeking a four-year degree in Business Administration or Accounting.

### Outcomes:

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

Use the accounting cycle to develop financial statements from business transactions. Analyze basic business economic events to determine their effect on accounts and financial statements. Interpret and analyze financial statements to aid in decision making. Demonstrate a basic understanding of the principles of internal control and apply them to relatively straight-forward situations to identify strengths and weaknesses. Interpret and analyze accrual and cash flow information presented in accounts. Analyze issues relating to inventory, receivables, long-lived assets, liabilities and stockholder's equity and recommend appropriate accounting treatment. Describe basic generally-accepted accounting principles.

### Grading:

Final course grades will be determined based on the following point system:

ITEM	Points
Mid-Term Exam	100
Final Exam	100
Chapter Homework in Pearson – 10 points each	130
Project	70
<b>TOTAL</b>	<b><u>400</u></b>

A (90 - 100%)   B (80 < 90%)   C (70 < 80%)   D (60 < 70%)   F (< 60%)

There are 4 extra credit assignments worth up to 5 points each.

Students who are unable to successfully complete the course should withdraw within LBCC's withdrawal window, by week seven.

**Homework:** Thirteen homework problems on the outline will be graded and are due **at the time and date** listed. Students are required to complete their homework in **Pearson MyLab**. Go directly to the Pearson site. **You do not access Pearson through Moodle.**

**Project:** A project will be assigned later in the term (see outline). **This project is an individual project.** The due date of this project is Tuesday, **May 16 at 11 PM**. Late projects will be accepted with a 5-point per day penalty through Thursday, May 18 at 11 PM.

**Veterans:**

Veterans and military personnel with special circumstances are encouraged to communicate these, in advance if possible, to the instructor.

**Center for Accessibility Resources:**

Students who may need accommodations due to documented disabilities, who have medical information which the instructor should know, or who need special arrangements in an emergency should speak with their instructor during the first week of class. If you believe you may need accommodations but are not yet registered with the Center for Accessibility Resources (CFAR), please visit the CFAR Website

<https://www.linnbenton.edu/student-services/accessibility/index.php> or call 541-917-4789.

**Academic Integrity:**

Acts of academic dishonesty, including plagiarism or cheating, are serious offenses. Students who are found to have committed or been involved in any act of academic dishonesty will receive an F in the course. Students are expected to follow College policies regarding academic integrity as articulated in the Students Rights and Responsibilities Handbook.

[studentrights://www.linnbenton.edu/about-lbcc/administration/policies/student-rights-responsibilities-and-conduct.php](https://www.linnbenton.edu/about-lbcc/administration/policies/student-rights-responsibilities-and-conduct.php)

**LBCC Comprehensive Statement of Nondiscrimination:**

Linn-Benton Community College (LBCC) prohibits unlawful harassment as well as any form of unlawful discrimination based on race, ethnicity, religion, national origin, sex or sexual content, gender, marital status, disability, veteran's status, age, sexual orientation, or any other status protected by federal, state or local law.

To report an issue, go to

<https://www.linnbenton.edu/about-lbcc/departments-and-contacts/report-an-issue/index.php>, or contact the EO/Title IX Coordinator in the LBCC Human Resources Office at (541) 917-4425.

**Syllabus**

This syllabus and outline are together a guide and not a contract. They may change during the term. If things do not make sense, please let me know. If changes are made, I will announce them. Not reading the syllabus or keeping up to date on changes does not constitute a valid excuse for missing a due date.

**How to Do Well in BA 211**

- Read assigned chapters ahead of the schedule.
- Do not fall behind. Ask questions if a concept or process is not clear.
- Check your email daily. Check assignment due dates daily.
- Take advantage of the extra-credit opportunities.
- Download and review the slides in Pearson MyAccountingLab.
- Work with Kristie, our accounting tutor.
- Begin the homework assignments ahead of the due dates.
- Write out the homework assignments on paper before entering in Pearson.
- Work through the Try It! Exercises throughout the chapters.
- Make yourself familiar with the Key Terms at the end of each chapter.
- Do the quick checks at the end of each chapter.
- Start the project early.
- Ask for assistance, early, if you have trouble with the project.

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WEEK	Weeks start on Mondays		All Assignments Due on Sundays by 11:00 PM (except Project, Midterm and Final)
Week 1	Starts Apr 3	#1 Ch 1: Accounting and the Business Environment #2 Ch 1 continued and Ch 2: Recording Business Transactions Chapter 1 homework due Apr 9 at 11 pm	E-F:1-19, E-F:1-24, P-F:1-46A
Week 2	Starts Apr 10	#3 Ch 2 continued #4 Ch 3: The Adjusting Process Chapter 2 homework due Apr 16 at 11 pm	E-F:2-10, E-F:2-24, P-F:2-32A
Week 3	Starts Apr 17	#5 Ch 3 continued #6 Ch 4: Completing the Accounting Cycle Extra Credit #1 in class Chapters 3 and 4 homework due Apr 23 at 11 pm	E-F:3-19, E-F:3-21, P-F:3-36A E-F:4-19, E-F:4-22, P-F:4-29A
Week 4	Starts Apr 24	#7 Ch 5: Merchandising Operations <b>Project Introduction</b> #8 Ch 6: Merchandise Inventory Chapter 5 homework due Apr 30 at 11 pm	E-F:5-20, E-F:5-24, P-F:5-39A
Week 5	Starts May 1	#9 Ch 6 continued #10 Ch 7: Internal Control and Cash and exam review Chapters 6 and 7 homework due May 7 at 11 pm Extra Credit #2 due May 7 at 11 pm	E-F:6-14, E-F:6-15, P-F:6-29A E-F:7-16, E-F:7-21 Extra Credit #2 P-F:6-28A
Week 6	Starts May 8	<b>#11 Midterm</b> #12 Ch 8: Receivables Ch 8 homework due May 14 at 11 pm	E-F:8-19, E-F:8-20, P-F:8-32A
Week 7	Starts May 15	#13 Ch 9: Plant Assets, Natural Resources, and Intangibles Extra Credit #3 in class #14 Ch 9 continued <b>Project due Tuesday May 16 at 11 pm</b> Chapter 9 homework due May 21 at 11 pm	<b>Project Due Tues May 16 at 11 pm</b> E-F:9-19, E-F:9-20, P-F:9-31A
Week 8	Starts May 22	#15 Ch 11: Current Liabilities and Payroll #16 Ch 12: Long-Term Liabilities Chapter 11 homework due May 28 at 11 pm	E-F:11-18, E-F:11-21, P-F:11-27A
Week 9	Starts May 29	#17 Ch 12 continued #18 Ch 13: Stockholders' Equity Chapter 12 and 13 homework due June 4 at 11 pm Extra Credit #4 due June 4 at 11 pm	E-F:12-18, E-F:12-19, P-F:12-33A E-F:13-23, E-F:13-25, P-F:13-44A Extra Credit #4 P-F:12-39B
Week 10	Starts June 5	#19 Ch 14: The Statement of Cash Flows #20 Ch 14 continued and exam review Chapters 14 homework due June 11 at 11 pm	E-F:14-17, E-F:14-18, E-F:14-19
FINALS WEEK	Starts June 12	<b>Final ch 8, 9, 11, 12, 13, 14</b> <b>Tuesday June 13 2:30 to 4:20</b>	<b>Final - Tuesday June 13 2:30 to 4:20</b>