**BA215 – SURVEY OF ACCOUNTING**

**Benton Center, Room BC-204, Corvallis**

**Spring 2019, Starts 2-Apr**

**T, R 10:30 am – 12:20 pm**

***CRN 43485***

**Ashley Hogan Required Materials:**

Office: BC-223 (Corvallis) #1. Print Book: Survey of Accounting, 4/E,

Edmonds, Edmonds, Olds, McNair, Tsay, McGraw-Hill

Office Hours: Publishing, 2013,

**T, H 12:30-1:00 pm** #2. Calculator: Basic, single-use calculator

**Zoom by Appointment** #3. We will use MOODLE in this class.

e-mail: [hogana@linnbenton.edu](mailto:hogana@linnbenton.edu) **Prerequisite:** MTH 065 Elementary Algebra

**Purpose of Course:**

This course introduces financial accounting techniques, measuring and recording transactions, preparing financial statements, managerial decision making, and planning and control devices, such as budgeting, cost accounting, capital budgeting and break-even analysis. It also includes assessment of financial information from managers, lenders, and investors' perspective to understand evaluation of profitable business alternatives. Demonstrate the ability to utilize business spreadsheet applications.

**Grading:**

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

|  |  |
| --- | --- |
| Exams - Midterm (100 points) & Final (75 points) | 175 |
| In-class Activities - 75 points | 75 |
| Chapter Homework (10 best @ 10 points each) | 100 |
| Non-Profit Analysis Project | 50 |
| **TOTAL** | **400** |

(85% <= A <=100%), (70% <= B < 85%), (60% <= C < 70%), (50 % <= D < 60%), or (F < 50%)

Total points earned will not be rounded-up to establish final grades.

Remember! Students who are unable to successfully complete the course should withdraw, by submitting the proper paperwork, prior to the end of the seventh (7th) week of class.

**Exams:**

Examination format will be objective questions and quantitative problems. The exams are taken in class and will be **open (required) book and open hand-written notes**. Exam dates are indicated on the “Outline.” Exams must be taken on the date scheduled unless prior arrangements have been made. If a mid-term exam is missed, and you have **compelling and documented** circumstances (job conflicts, oversleeping, car trouble, travel delays and traffic jams are **not** acceptable reasons), at my discretion, I will prorate its score based on your performance of the next scheduled exam.

**Homework:**

The ten best homework assignments will be included in your final grade. Access Moodle to see specific assigned exercises, problems, and due dates. These homework assignments will be completed within spreadsheets or written by hand, your choice. Homework is due by 11:59pm of date listed and grades will be posted in Moodle. Printed homework that is completely performed in a spreadsheet program (e.g. MicroSoft Excel, Google Sheets or the like) will receive one extra point.

**In-class Activities:**

Points earned as part of the in-class activities category will be prorated based on you correctly completing the activity before leaving class. If you are not in class then you cannot earn the participation points. No make-ups and no-exceptions. Participation will be offered for at least 50% of non-exam classes. Worksheets, quizzes, exercises, general ledger sheets and/or anything else designated by your instructor can be considered a participation item.

**Project:**

A project will be assigned later in the term (see Outline). The due date of this project is Tuesday, May 21st Late projects will be accepted with a 3-point per calendar day penalty through Thursday, June 4th. Projects received after that date will **not be graded**.

**Outcomes:**

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

* Gain understanding of the accounting cycle and evaluate business transactions using the accounting equation.
* Demonstrate the communication of accounting information by the use of commercially available spreadsheet software.
* Describe the four basic financial statements: Balance Sheet, Income Statement, Statement of Cash Flows, and Statement of Changes in Stockholders Equity.
* Describe the need for internal control procedures in an organization and demonstrate an understanding of ethics in accounting.
* Use Cost-Profit-Volume analysis to calculate break-even points. Describe the purpose of budgeting in an organization.
* Calculate cost and efficiency variances using standard cost information.

**Veterans:**

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

**Center for Accessibility Resources:**

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 believe you may need accommodation services please contact Center for Accessibility Resources, (541) 917-4789. If you have documented your disability, remember that you must make your request for accommodations through the Center for Accessibility Resources Online Services web page every term in order to receive accommodations.

**Academic Integrity:**

Students are expected to follow College policies regarding academic integrity as articulated in the Students Rights and Responsibilities Handbook [http:www.linnbenton.edu/studentrights/standards.html]. You will receive an F in the course if you are found to be involved in academic dishonesty (cheating, plagiarism, etc.).

**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/1015%20-%20Nondiscrimination%20Policy.pdf](http://www.google.com/url?q=http%3A%2F%2Fpo.linnbenton.edu%2FBPsandARs%2F1015%2520-%2520Nondiscrimination%2520Policy.pdf&sa=D&sntz=1&usg=AFQjCNFujEOThsWcThv2M10GjXsZuS269A) )

**Syllabus:**

**When referring to the syllabus you should access by Moodle incase there are changes.** This syllabus and outline are together a guide and not a contract. They can change during the term as I attempt to provide the most compelling and useful learning experience possible. If things do not make sense, please talk with me. As changes are made, I may or may not announce them in class. You must check the syllabus at least once a week for course updates in Moodle.  Not reading the most recent syllabus does not constitute a valid excuse for missing a milestone.

**BA 215 OUTLINE Spring Quarter 2019**

Legend: FA – Financial Accounting, MA – Managerial Accounting

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Week** | **Date** | **Day** | **Topic, Reading** | **Homework**  **(Due by 11:59 pm on date listed.)**  **See Moodle for assignment specifics!** |
| **1** | Apr 2 | T | Ch 1 – Introduction to Accounting, FA |  |
| **1** | Apr 4 | H | Ch 1 – Introduction to Accounting, FA |  |
| **2** | Apr 9 | T | Ch 2 – Accrual and Deferrals, FA | **Ch#1** |
| **2** | Apr 11 | H | Ch 3 - Merchandising Businesses, FA |  |
| **3** | Apr 16 | T | Ch 3 - Continued,  Ch 4 - Internal Control, Cash & Ethics, FA | **Ch#2**  **Project Discussion** |
| **3** | Apr 18 | H | Ch 5 – Receivables & Inventory Cost Flow, FA |  |
| **4** | Apr 23 | T | Ch 5 - Continued | **Ch#3** |
| **4** | Apr 25 | H | Ch.6 – Long-Term Operational Assets, FA |  |
| **5** | Apr 30 | T | Ch 7 – Liabilities, FA | **Ch#4**  **Ch#5** |
| **5** | May 2 | H | Ch 9 – Financial Statement Analysis, FA |  |
| **6** | May 7 | T | Prep for Mid-Term | **Ch#6**  **Ch#7** |
| **6** | May 9 | H | **Mid-Term Exam 1, (Ch. 1-9)** |  |
| **7** | May 14 | T | Exam Return  Ch 10 - Introduction to Managerial Accounting, MA |  |
| **7** | May 16 | H | Ch 10 continued & Ch 11 - Cost Behavior and CVP Analysis, MA |  |
| **8** | May 21 | T | Ch 11 - Cost Behavior and CVP Analysis, MA | **Project Due** |
| **8** | May 23 | H | Ch 11 - Cost Behavior and CVP Analysis, MA |  |
| **9** | May 28 | T | Ch 14 - Planning for Profit and Cost Control, MA | **Ch#10**  **Ch#11 - Part 1** |
| **9** | May 30 | H | Ch 14- continued |  |
| **10** | Jun 2 | T | Ch 15 - Performance Evaluation, MA | **Ch#11 - Part 2** |
| **10** | Jun 4 | H | Exam Review | **Ch#14**  **Ch#15** |
| **11** | Jun 11 | T | **Final Exam,** Ch 10, 11, 14, & 15 will be held June 11th from 9:30am to 11:20am |  |

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