**BA 213 - PRINCIPLES OF ACCOUNTING:  Managerial CRN 26037 & 20830**

Syllabus Fall 2020 Instructor: Warren L. Simpson, PhD, MBA

On-Line: T/TH 4:00 pm –5:50 pm (26037) and M/W 1:30 pm – 3:20 pm (20830)

Email:  [simpsow@linnbenton.edu](mailto:simpsow@linnbenton.edu) (Please give me 24 hours to respond) Ph: 503-585-2905

Office Hours: All on-line, please email or call me to set up an appointment, no on campus contacts.

Required Materials:

Text: Horngren’s Financial Accounting, Miller-Nobles, Mattison, Matsura, Sixth Edition.

MyLab (MyAccountingLab) Course Software from Pearson Publishing: Access code must be purchased (or acquired with the text at bookstore) by student to perform MyLab Pearson homework assignments. **Access must be purchased by October 5, 2020**. Student helpline: 1-800-677-6337

**Prerequisites:** BA 211 Principles of Accounting: Financial, with a grade of C or better.

**Purpose of Course:**

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

**Outcomes:**

Explain the interrelationship of the accounting systems to all areas of business and business decision-making.

Recognize the components and processes related to various cost accounting systems. Understand cost behavior and predict break-even points.

Analyze the performance of the organization and organizational sub-units.

Use the budgeting process to prepare budgets and pro forma financial statements.

Utilize the time-value-of-money concept to analyze capital investment projects.

**Grading:**

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

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| --- | --- | --- |
| Category | Points | Percent |
| Homework (14 assignment sets x 10 pts each) | 140 | 8% |
| Quizzes (11 x 10 points each) | 110 | 22% |
| Project - required to pass course \*via Excel Spreadsheet | 50 | 10% |
| Exams (2 @ 100 points each) | 200 | 40% |
| Total points possible | **500** | 100.0% |

|  |  |  |
| --- | --- | --- |
| Letter Grade | Percentage | Performance |
| A | 90-100% (450 points) | Excellent Work |
| B | 80-89% (400 points) | Good Work |
| C | 70-79% (350 points) | Average Work |
| D | 60-69% (300 points) | Poor Work |
| F | 0-59% (299 points and below) | Failing Work |

Students who are unable to successfully complete the course should withdraw within LBCC’s schedule.

Pearson MyAccountingLab:

We will be using this software supplement during our class.  You will perform and submit your homework and quizzes for each chapter in **Pearson** MyAccountingLab, and your exams will be on-line as well. \*The project will be submitted via email and your grade will be entered into the gradebook in MyAccountingLab.

**Examinations:**

Question format includes, but is not limited to quantitative problems and multiple choice, similar to the problems in the homework and quizzes in MyAccountingLab (MAL). Exam dates are indicated on the outline at the bottom of this document. Exams must be taken by the date scheduled unless prior arrangements have been made. No make-up examinations will be administered. The two exams, the Mid-Term (Chapters 16-20) and the Final (Chapters 21-26), will both be on-line (MAL), and will be open to take within a period of time, not to exceed 2 hours.

**Homework:**

Fourteen homework problem sets on the outline will be graded and are due at the times and dates listed in MAL. **Please manage your time** in such a way as to get your work done in advance of all deadlines.

**Quizzes:** Fourteen quizzes on the outline will be graded and are due at the time and date listed in MAL. The same expectations as homework (above) apply.

**Class Participation:** Students who attend on-line class regularly outperform those who do not by an average margin of 1 – 2 letter grades. While plenty of your work will be performed in an on-line lab, this is still a regular class, with an on-line lecture (instead of in class instruction).

**Project:**

The course project will be **introduced (on-line),** and is an individual project, but you are free to collaborate with another fellow student, but you need to turn in your own work.  **Please** **see the due date below and email your completed file as an attachment (Excel or Adobe .pdf) to *simpsow@linnbenton.edu*.**

**Veterans:**

Veterans and active duty 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 the instructor during the first week of class. If you have not accessed services and think you may need them, please contact Center for Accessibility Resources, (541) 917-4789.

**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: <https://www.linnbenton.edu/about-lbcc/administration/policies/equal-opportunity.php>

How can I succeed in BA 213?

* Read your assigned chapters (etext) before you login to our Zoom class! Make notes while reading and during .
* After our on-line class, I will post the chapter slides in Moodle for your follow-up review to reinforce.
* Attend every on-line class and participate in the Kahoot on-line quizzes.
* Begin and complete the homework assignments/quizzes well before the due dates.
* Work through the “Try It!” Exercises throughout the chapters.
* Make yourself familiar with the Key Terms at the end of each chapter.
* Re-do the exercises that we do during class for more practice.
* Start the Project early, submit it on or before the deadline.
* See me for assistance, early, if you have trouble with the Project.
* On blank sheets of paper - can you write out the basic format of an Income Statement, a Statement of Retained Earnings, a Balance Sheet and a Cash Flow Statement? (Answer ‘yes’ and you should do well in this course.)
* If you are given various types of transactional data, can you develop financial statements? (Answer ‘yes’ and you should do well in this course.)
* On examinations, prepare yourself, go back over material in MAL, that is where the questions will be coming from.
* Memorize the accounts that you have come across in your text, use flash cards to learn specific information about each account (see my Excel Spreadsheet)

# Changes to the Syllabus

I reserve the right to change the contents of this syllabus due to unforeseen circumstances. You will be given notice of relevant changes in class, through a MyAccountingLab Announcement, or through LBCC e-mail.

**CLASS SCHEDULE & ASSIGNMENTS:**

* Week 1: Orientation and Begin Chapter 16
  + Chapter 16 Homework & Quiz
* Week 2: Start Chapter 17
  + Chapter 17 Homework & Quiz
* Week 3: Start Chapter 18
  + Chapter 18 Homework & Quiz
  + Chapter 19 Homework & Quiz
* Week 4: Start Chapter 20
  + Thursday – Continue Chapter 20 & Prep for Mid-Term
  + Chapter 20 Homework & Quiz
* **Week 5: Tuesday – Mid-Term Exam (Chapters 16-20)**
  + Thursday– Start Chapter 21
  + Chapter 21 Homework & Quiz
  + Project Introduction – Due by Week 10, see below
* Week 6: Tuesday – Start Chapter 22
  + Chapter 22 Homework & Quiz
  + Thursday – Start Chapter 23
  + Chapter 23 Homework & Quiz
* Week 7: Tuesday – Start Chapter 24
  + Chapter 24 Homework & Quiz
  + Thursday – Start Chapter 25
  + Chapter 25 Homework & Quiz
* Week 8: Tuesday – Finalize Chapter 25
  + Thursday - Start Chapter 26
  + Chapter 26 Homework & Quiz
* Week 9: Tuesday – Complete Chapter 26
  + Thursday – Thanksgiving Holiday – No Class
* Week 10: Tuesday – Project Due Finalize Chapter 26 & Project Solution Review Begin Review for Final Exam
* Thursday - Review for Final Exam
* **Week 11:** **Final – On-line Date TBD**