

BA121- PROFESSIONAL ACCOUNTING II
Linn-Benton Community College – Winter 2015
Course Outline – CRN 32502
Class hours: MW 8:30-9:50

Instructor: Jack Stone
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Office: MKH-117
Office hours: MTWR Noon - 1pm
Friday by appointment

This second-year course provides an advanced study of accounting theory and practice for the measurement of income and valuation of assets in financial statement presentation. This course reviews accounting concepts and alternative approaches to various problems. Both manual and computerized applications are addressed.

Text and class requirements:

Intermediate Accounting. Kieso, Weygandt, Warfield. 2014, 15th edition.
John Wiley & Sons, Inc. ISBN: 978-1-118-14727-6
Rockford Corporation practice set

Calculator-----Texas Instruments BAII Plus-----

Red pen for homework correction

Grading: Final course grades will be determined as follows:

2 exams-----	100 pts each	200 pts
Homework (6)-----	25 pts each	150
Participatory attendance--		100
Practice set-----		<u>200</u>
		650 points

90-100% = A 80-89% = B 70-79% = C 65-69% = D below 65% = F

I cannot disclose exam or course grades via phone or email. Please do not ask. If at any time during the term you would like to know your course standings, please see me in person.

Attendance at every class session is strongly suggested. If you find that you must miss a class session, it is your responsibility to obtain class notes and assignments from another student. On days in which homework is due, we will have class discussions while reviewing the homework answers. These discussions will be as profitable to you as will the chapter lectures themselves. **Homework due dates are clearly delineated on the schedule and homework will not be accepted late.** Please communicate with me should you find yourself behind. Professional II must be completed satisfactorily before advancement to Professional III will be allowed.

Course outline on reverse

Course Outline for Professional Accounting II (subject to change)

Winter 2015

Week One

1/05 Class introduction, syllabus and text review , Lecture on Chapter Eight,

1/07 Continued lecture on Chapter Eight

Week Two

1/12 **Homework due, BE 8-2, 8-5, 8-6, 8-7, EX 8-1, 8-4, 8-10**

1/14 Lecture on Chapter Nine

Week Three

1/19 *Holiday - MLKjr Day*

1/21 Continued lecture on Chapter Nine—Lower of Cost or Market concept

Week Four

1/26 **Homework due, BE 9-1, 9-8, EX 9-2, 9-6, 9-14**
---Introduce Rockford Corporation manual practice set

1/28 Lecture on Chapter Ten

Week Five

2/02 **Homework due, BE 10-13, EX 10-1, 10-3, 10-11, 10-23** ----- Review for Exam

2/04 **EXAM 1, CHAPTERS 8, 9, 10**

Week Six

2/09 Return Exam, Lecture on Chapter Eleven

2/11 Continued lecture on Chapter Eleven

Week Seven

2/16 *Holiday – President’s Day*

2/18 **Homework due, BE 11-1, 11-6, EX 11-5, 11-6, 11-11**

Week Eight

2/23 Lecture on Chapter Twelve - Speedy

2/25 **Homework due, BE 12-1, 12-3, 12-4, EX 12-1, 12-6, 12-12**

Week Nine

3/02 Lecture on Chapter Thirteen

3/04 **Homework due, BE 13-1, 13-2, 13-3, EX 13-1, 13-16**

Week Ten

3/09 -----Review for Exam----- Rockford Practice set **DUE**

3/11 **EXAM 2, CHAPTERS 11, 12, 13**

Week Eleven Finals week, no class

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(for further information <http://po.linnbenton.edu/BPsandARs/>)

Statement – Disability Services

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 Disability Services, 917-4789.

The LBCC community is enriched by diversity. Everyone has the right to think, learn, and work together in an environment of respect, tolerance, and goodwill. We will work toward creating a community without prejudice, intimidation, or discrimination. (related to Board Policy #1015)