

BA 111: Practical Accounting 1 CRN 25259 Fall 2021

Instructor: Mary Vedaam

Email: vedaam@linnbenton.edu

Please include BA 111 on the subject line when you email me about this class.

All class session recordings will be posted in Moodle weekly or semi-weekly per the schedule.

Kory's (accounting tutor) email: kleintk@linnbenton.edu

Required Materials:

Text: College Accounting – A Practical Approach, by Jeffrey Slater, 14th edition

MyLab (MyAccountingLab) Course Software from Pearson Publishing: Quizzes, homework, exams, the project and extra credit opportunities will be performed in this software package. Access code is included with the text when purchased from the bookstore. At this time, this text and access code satisfy course materials for BA 112 and BA 113, if taken during this academic year.

Outcomes:

Demonstrate a basic understanding of the double-entry accounting system. Manually complete the entire accounting cycle for a service-based sole proprietorship on the accrual basis. Prepare basic financial statements for a service-based sole proprietorship. Demonstrate an understanding of control of cash processes and bank reconciliations. Calculate basic payroll and payroll tax activity. Prepare simple federal quarterly and annual payroll tax forms.

Grading:

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

ITEM	Points
2 Exams (80 points each)	160
Final Exam (80 points)	80
Chapter Homework (7 best @ 30 points each)	210
Connect with Kory	10
Project	50
Quizzes (7 best @ 30 points each)	210
TOTAL	<u>720</u>

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

There are 5 extra credit opportunities of 10 points each.

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

Examinations: Exams are online in Pearson.

Homework: Each homework assignment is worth 30 points. Students are required to complete their homework in **Pearson MyLab**. There are 8 homework assignments. Only the seven highest homework scores will be counted in your final grade.

Quizzes: Quizzes consist of multiple-choice and true-false questions. You will be allowed **one attempt at the quiz and the attempt will last for 40 minutes**. Each quiz consists of ten questions and each correct answer is worth three points. There are 8 quizzes. Only the seven highest quiz scores will be counted in your final grade.

Project: The project is completed in **Pearson MyLab**.

All assignments and exams are due on Sundays at 11 pm, except the final exam. The final exam is due on Monday, December 6, 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:

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 be successful in this class:

- Read assigned chapters ahead of the schedule.
- Do the "Try It!" exercises and Demonstration Summary Problems in the text.
- Review the slides in Pearson MyLab.
- Use the excel workpapers provided by Pearson.
- Begin homework assignments ahead of the due dates.
- **Do not fall behind.** Ask if a concept or process is not clear.
- Have access to a **stable internet connection**.
- Take advantage of our accounting tutor Kory Kleint. kleintk@linnbenton.edu
- Take advantage of extra credit opportunities.
- Check your email daily
- **Do not rely on the Pearson percentage for your grade to date. Calculate it separately, per the explanation in the Announcements section in Moodle.**

BA 111 CRN 25259 FALL 2021

WEEK	Weeks start on Mondays		All Assignments Due by 11:00 PM
Week 1	Starts 9/27	#1 Chapter 1 #2 Chapter 1 Review Chapter 1 Assignments due October 3 at 11 pm	P 1A-4, 1 A-5 Ex Cr Ex 1A-5 Ch 1 Quiz
Week 2	Starts 10/4	#3 Chapter 2 #4 Chapter 2 Review Chapter 2 Assignments due Oct 10 at 11 pm Connect with Kory due Oct 10 at 11 pm	P 2A-1, 2A-3, 2A-4 Ch 2 Quiz Connect with Kory
Week 3	Starts 10/11	#5 Chapter 3 #6 Chapter 3 Review Chapter 3 Assignments due Oct 17 at 11 pm	Ex 3B-3, 3B-5, P 3A-3 Ex Cr P 3B-1 Ch 3 Quiz
Week 4	Starts 10/18	Exam #1 Chapters 1, 2, 3 Open Oct 18, Due Oct 24 at 11 pm	Exam #1
Week 5	Starts 10/25	#7 Chapter 4 #8 Chapter 4 Review Chapter 4 Assignments due Oct 31 at 11 pm	P 4A-2, 4A-3 Ch 4 Quiz
Week 6	Starts 11/1	Introduce Project #9 Chapter 5 #10 Chapter 5 Review Chapter 5 Assignments due November 7 at 11 pm	Ex 5A-1 through 5A-5 Ex Cr Ex 5B-1, 5B-2, 5B-3 Ch 5 Quiz
Week 7	Starts 11/8	#11 Chapter 6 #12 Chapter 6 Review Chapter 6 Assignments due Nov 14 at 11 pm Project due Nov 14 at 11 pm	P 6A-1 through 6A-4 Ch 6 Quiz Project
Week 8	Starts 11/15	Exam #2 Chapters 4, 5, 6 Open Nov 15, Due Nov 21 at 11 pm	Exam #2
Week 9	Starts 11/22	#13 Chapter 7 #14 Chapter 7 Review Chapter 7 Assignments due Nov 28 at 11 pm	P 7A-1 through 7A-4 Ex Cr P 7B-2 Ch 7 Quiz
Week 10	Starts 11/29	#15 Chapter 8 #16 Chapter 8 Review Chapter 8 Assignments due Dec 5 at 11 pm	Ex 8A-2, 8A-3, 8A-5, and P 8A-3 Ex Cr P8B-1 Ch 8 Quiz
FINALS WEEK	Starts 12/6	Exam #3 (final) Ch 7 and Ch 8 Open Nov 29, Due MONDAY Dec 6 at 11 pm	Exam #3