# BA 111: PRACTICAL ACCOUNTING I (CRN 32499)

**Linn-Benton Community College – Winter 2015**

**Four Credits / Meets TR 1:00 – 2:50 p.m. / MKH 209**

**Instructor: Chris Ruderman** **OFFICE HOURS**

Office: MKH-114 **M/W: 11:00 – 11:50 a.m.**

Phone: 541-917-4257 **T/R: 11:00 – 11:50 a.m.**

Email: [rudermc@linnbenton.edu](file:///C:\Users\rudermc\Desktop\From%20Michael\rudermc@linnbenton.edu) **Friday: after 1:00, or by appointment**

**REQUIRED TEXT, MyAccountingLab ACCESS, AND OPTIONAL MATERIALS:**

1. Required: College Accounting - A Practical Approach, by J. Slater, 12th edition
2. Required: Pearson MyAccountingLab access code
3. Optional; Study Guides and Working Papers (for the 12th ed.) Chapters 1-12

**COURSE DESCRIPTION:** This class covers the fundamental principles of double-entry accounting, the general journal and general ledger, simple financial statements, the accounting

cycle, control of cash, and an introduction to payroll accounting.

**HOMEWORK:** Exercises and problems at the end of each chapter will be assigned as homework. All homework assignments will be completed via Pearson’s MyAccountingLab. The MyAccountingLab website provides students with built in templates, tutorials, opportunities for practice, and assessment via online quizzes. **Ideally, your homework should be completed before the start of each respective class that it is scheduled to be reviewed in. The deadline for** **Homework completion is by the end of class on respective due dates set in MyAccountingLab to receive credit. Late homework will not be accepted for credit.** When final grades are being determined, I will drop the lowest homework and quiz score for each student. From time to time, the optional Study Guide and Working Papers may be useful in reinforcing some of the more challenging concepts, and used for extra practice to prepare for exams.

**EXTRA CREDIT PROBLEMS:** Completevia MyAccountingLab with the templates provided. Each extra credit problem will be due the same day as the regular chapter homework assignments. Satisfactory completion of all extra credit problems is worth up to 10% of your total scoring opportunity. This opportunity is the equivalent of one letter grade, and should not be overlooked.

Extra credit problems and estimated time of completion:

Ch. 1: Problem 1B-5, (@ 45 minutes)

Ch. 2: Problem 2B-4, (@ 40 minutes)

Ch. 3: Problem 3B-3, (@ 45 minutes)

Ch. 4: Problem 4B-4, (@ 60 minutes)

Ch. 5: Problem 5B-3, (@ 60 minutes)

Ch. 6: Problem 6B-4, (@ 40 minutes)

Ch. 7: Problem 7B-4, (@ 40 minutes)

Ch. 8: Problem 8B-2, (@ 50 minutes)

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**QUIZZES AND EXAMS:** There is a required quiz following each chapter’s homework. The lowest quiz grade for each student will be dropped when final grades are determined. There will be 4 exams. If you find that you will have to miss an exam, please make arrangements AHEAD OF TIME to make up the exam**. If a student misses an exam and has not made prior arrangements to make it up, the exam grade will be reduced 20% (late penalty).** Exams must be made up **within one week** of the test date. After that, the student will forfeit the exam. Exceptions may be made for emergency situations.

**STUDENT-INSTRUCTOR EXPECTATIONS:**

Success in this class depends upon both of us. You and I are expected to:

* **ATTEND REGULARLY** and arrive at class on time.
* Inform each other ahead of time if we know we will be absent.
* **Prepare for class, by reading each chapter** **ahead of in-class presentations**
* **Print up and read the PowerPoint for each class, and bring it to class for note taking.**
* Act with respect for yourself and all others in the class.
* Laptop computers are not necessary in class, but may be used if such use is directly related to the class material.

If you find yourself struggling in the course it will probably be apparent to each of us by virtue of your early homework and test scores. If that is the case, please take the initiative and visit Kory Klient in the Accounting Lab located in MKH-104. (Hours TBA) Extra help is available to those in need. It’s imperative that you be honest with yourself in this regard.

**GRADING:** This class is graded A-F. The final course grade will be determined as follows:

Component Point Value % Weight % Wt./Pts Wtd. Values

4 Exams (4 at 100 pts. ea) 400 points @ 36% 720 / 400 = 1.80 ea

Homework (best 7 at 100 pts. ea) 700 points @ 28% 560 / 700 = .80 ea

Quizzes (best 7 at 100 pts. ea) 700 points @ 28% 560 / 700 = .80 ea

1 Mini-practice Set (200 points) 200 points @ 8% 160 / 200 = .80 ea

2,000 points = 100% 2,000/2,000 = 100%

Extra Credit Prob’s. (8 at 25 points ea) 200 points @ 10% 200 / 200 = 1.00 ea

**Total Scoring Opportunity: 2,200 points = 110% 2,200 /2,200**

Letter grades will be assigned according to the following table:

A 90 – 110% of the total possible points

B 80 – 89%

C 70 – 79%

D 60 – 69%

F Below 60%

**Note: Students who will not be able to successfully complete this course should withdraw prior to the end of the seventh (7th) week of the term to avoid receiving a failing grade.**

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**SPECIAL ACCOMMODATIONS**: 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 have not accessed services and think you may need them, please contact Julie Hessel at the LBCC Center for Accessibility Resources at 541-917-4789; or visit them in RCH-106.

**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/> )

**CLASS SCHEDULE & ASSIGNMENT PROGRESSION:**

Week 1 01/06 Introductions and Chapter 1 Intro

01/08 Chapter 1 continued

Chapter 1 assignments: Problems 1A-3, 1A-4, 1A-5, due 01/13 by 1:50 PM

Week 2 01/13 Review Ch. 1 hmwk. Chapter 1 quiz (online) due by 10:00 PM

01/15 Chapter 2 Intro

Chapter 2 assignments: Problems 2A-2, 2A-3, 2A-4, due 01/20 by 1:50 PM

Week 3 01/20 Review Ch. 2 hmwk. Exam review. Ch. 2 quiz (online) due by 10:00 PM

01/22 Examon Chapters 1 and 2

Week 4 01/27 Chapter 3 Intro, demo exercises/problems

Chapter 3 assignments: Exercises 3A-3, 3A-5; Problem 3A-3; due 01/29 by 1:50 PM

01/29 Review Ch. 3 hmwk. Chapter 3 quiz (online) due by 10:00 PM

Week 5 02/03 Chapter 4 Intro

Chapter 4 assignments: Concept check problem #5, pg. 150;

Exercises 4A-4, 4A-5; Problem 4A-4; due 02/05 by 1:50 PM

02/05 Review Ch. 4 hmwk. Exam review. Ch. 4 quiz (online) due by 10:00 PM

Week 6 02/10 Examon Chapters 3 and 4

02/12 Chapter 5 Intro, demo exercises/problems

Chapter 5 assignments: Exercises 5A-1 thru 5A-5; Problem 5A-3;

due 02/17 by 1:50 PM

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Week 7 02/17 Review Ch. 5 hmwk. Chapter 5 quiz (online) due by 10:00 PM

02/19 Sullivan Realty Mini-practice set Intro, demo exercises/problems

Sullivan Realty pg. 204; **(@5 hrs. to complete)**; due 02/24 by 1:50 PM

Week 8 02/24 Review Sullivan Realty solutions, Chapter 6 Intro

Chapter 6 assignments: Prob’s 6A-1, 6A-2, 6A-3, 6A-4; due 02/26 by 1:50 PM

02/26 Review Ch. 6 hmwk. Exam review. Ch. 6 quiz (online) due by 10:00 PM

Week 9 03/03 Examon Chapters 5 and 6

03/05 Chapter 7 Intro

Chapter 7 assignments: Problems 7A-1, 7A-2, 7A-3, 7A-4; due 03/10 by 1:50 PM

Week 10 03/10 Review Ch. 7 hmwk. Chapter 7 quiz (online) due by 10:00 PM / Chapter 8 Intro

Chapter 8 assignments: Exercises 8A-2, 8A-3, Problems 8A-2, 8A-4; (skip the form completion portion); due 03/12 by 1:50 PM

03/12 Review Ch. 8 hmwk. Exam review. Ch. 8 quiz (online) due by 10:00 PM

Final: 03/17 Examon Chapters 7 and 8; 2:30-3:50 PM (Tuesday) in regular classroom

**WORKING AHEAD, TAKING EXAMS EARLY, & GENERAL ADVICE:**

Your success in accounting is greatly dependent upon your sustained level of motivation. Throughout

the course, you will be able to complete assignments and take your exams earlier than the

scheduled times shown above. Therefore, it would be wise to interpret the class schedule & assignments

as the absolute slowest acceptable progression. Many of my prior students have completed the course

several weeks in advance…you can too!

Regardless of whether you are an accounting major, or taking Practical Accounting 1 because it is a required course within your program, (and will be your one-and-only accounting course), I have just one essential bit of advice: Do not fall behind in this course! The progression and workload of this course is very reasonable, designed with working adults in mind. Therefore, I do not accept excuses for falling behind, or for missing the established deadlines for assignments and quizzes delineated above. Abide by the course progression, and you’ll achieve a favorable outcome.

**MyLab & Mastering**

**Student Registration Instructions**

**To register for Practical Accounting 1 Winter 2015:**

1. Go to pearsonmylabandmastering.com.

2. Under Register, click **Student**.

3. Enter your instructor’s course ID: **ruderman94687**, and click **Continue**.

4. Sign in with an existing Pearson account or create an account:

**·** If you have used a Pearson website (for example, MyITLab, Mastering, MyMathLab, or

MyPsychLab), enter your Pearson username and password. Click **Sign in**.

**·** If you do not have a Pearson account, click **Create**. Write down your new Pearson username and password to help you remember them.

5. Select an option to access your instructor’s online course:

**·** Use the access code that came with your textbook or that you purchased separately from the bookstore.

**·** Buy access using a credit card or PayPal.

**·** If available, get 14 days of temporary access. (Look for a link near the bottom of the page.)

6. Click **Go To Your Course** on the Confirmation page. Under MyLab & Mastering New Design on the

left, click **Practical Accounting 1 Winter 2015** to start your work.

**Retaking or continuing a course?**

If you are retaking this course or enrolling in another course with the same book, be sure to use your

existing Pearson username and password. You will not need to pay again.

**To sign in later:**

1. Go to pearsonmylabandmastering.com.

2. Click **Sign in**.

3. Enter your Pearson account username and password. Click **Sign in**.

4. Under MyLab & Mastering New Design on the left, click **Practical Accounting 1 Winter**

**2015** to start your work.

**Additional Information**

See **Students** > **Get Started** on the website for detailed instructions on registering with an access code,

credit card, PayPal, or temporary access.