**BA215 – SURVEY OF ACCOUNTING**

**Albany Campus, NSH 106**

**Winter 2020, Starts Jan 6th**

**M, W 2:00PM to 3:50PM**

***CRN 33211***

**Ashley Hogan Required Materials:**

Office: MKH 208 #1. Print Book: Survey of Accounting, 5/E,

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

Office Hours: Publishing, 2018,

**T/H 10 to 11 AM**  #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 (50 points) & Final (50 points) | 100 |
| In-class Activities (10 points each) | 90 |
| Chapter Homework (15 points each) | 165 |
| Non-Profit Analysis Project | 50 |
| **TOTAL** | **405** |

(90% <= A <=100%), (80% <= B < 89%), (70% <= C < 79%), (60 % <= D < 69%), or (F < 59%)

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 (24.7%):**

Examination format will be objective questions and quantitative problems. The exams are taken in class and will be **open physical 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 the mid-term exam is missed and you have **compelling and documented** circumstances, at my discretion, I will allow a retake.

**Homework (40.7%):**

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. Late homework can be turned in up until the answers are posted in Moodle for partial credit. Homework that is completely performed in a spreadsheet program (e.g. MicroSoft Excel, Google Sheets or the like) will receive one extra credit point.

**In-class Activities (22.2%):**

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 you cannot earn 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 (12.3%):**

A project will be assigned later in the term (see Outline). The due date of this project is Monday, February 24th. Late projects will be accepted with a 3-point per calendar day penalty through Wednesday, March 11th. Projects received after that date will **not be graded**.

**Outcomes:**

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

* Gain an 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.

**Basic Needs Statement:**

Any student who has difficulty affording groceries or accessing sufficient food to eat every day, or who lacks a safe and stable place to live, and believes this may affect their performance in the course, is urged to contact the Roadrunner Resource Center for support (resources@linnbenton.edu , or visit [www.linnbenton.edu/RRC](http://www.linnbenton.edu/RRC) under Student Support for Current Students). This office can help students get connected to resources to help. Furthermore, please notify the professor if you are comfortable in doing so. This will enable me to provide any resources that I may possess.

**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 it 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 Winter Term 2020**

Legend: FA – Financial Accounting, MA – Managerial Accounting

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Week** | **Date** | **Day** | **Topic, Reading** | **Homework**  **(Due by 11:59 pm on the date listed.)**  **See Moodle for assignment specifics!** |
| **1** | Jan 6 | M | Class introduction  Ch 1 – Introduction to Accounting, FA |  |
| **1** | Jan 8 | W | Ch 1 – Continued |  |
| **2** | Jan 13 | M | Ch 2 – Accrual and Deferrals, FA | **Ch#1** |
| **2** | Jan 15 | W | Ch 3 - Merchandising Businesses, FA |  |
| **3** | Jan 20 | M | **No School** |  |
| **3** | Jan 22 | W | Ch 4 - Internal Control, Cash & Ethics, FA | **Ch#2**  **Project Discussion** |
| **4** | Jan 27 | M | Ch 5 – Receivables & Inventory Cost Flow, FA | **Ch#3** |
| **4** | Jan 29 | W | Ch.6 – Long-Term Operational Assets, FA |  |
| **5** | Feb 3 | M | Ch 7 – Liabilities, FA | **Ch#4**  **Ch#5** |
| **5** | Feb 5 | W | Ch 9 – Financial Statement Analysis, FA |  |
| **6** | Feb 10 | M | Prep for Midterm | **Ch#6**  **Ch#7** |
| **6** | Feb 12 | W | **Midterm Exam 1, (Ch. 1-7 and 9)** |  |
| **7** | Feb 17 | M | Midterm Exam review |  |
| **7** | Feb19 | W | Ch 10 - Introduction to Managerial Accounting, MA |  |
| **8** | Feb 24 | M | Ch 11 - Cost Behavior and CVP Analysis, MA | **Project Due** |
| **8** | Feb 26 | W | Ch 12-Cost Accumulation, Tracing and Allocation, MA |  |
| **9** | Mar 2 | M | Ch 14 - Planning for Profit and Cost Control, MA | **Ch#10**  **Ch#11** |
| **9** | Mar 4 | W | Ch 14 -Continued |  |
| **10** | Mar 9 | M | Ch 15 - Performance Evaluation, MA |  |
| **10** | Mar 11 | W | Exam Review | **Ch#14**  **Ch#15** |
| **11** | Mar 18 |  | **Final Exam,** Ch 10-12, 14 and-15 will be held on Wednesday, March 18th from 3 to 4:50pm |  |

Legend: FA – Financial Accounting, MA – Managerial Accounting