

BA 120: PROFESSIONAL ACCOUNTING I (CRN 25340)
Linn-Benton Community College - Fall 2019
Three Credits / Meets MW 8:30 – 9:50 a.m. / MKH-201

Instructor: Chris Ruderman
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OFFICE HOURS
MW 1:00 – 1:50 p.m.
Friday after 1:00 pm by appointment

REQUIRED TEXT, & McGraw-Hill “CONNECT” ACCESS, etc:

1. Required: Intermediate Accounting, by Spiceland, Nelson, & Thomas, 10th edition ISBN: 9781260696325, bundled w/CONNECT at LBCC: for \$197.51. **This text and your CONNECT access will also be used for BA121 and BA122.**
2. Required: McGraw-Hill CONNECT access code
3. Four Scantron answer sheets for the exams. Available at LBCC Bookstore for .20 cents ea.

COURSE DESCRIPTION: Provides an advanced study of accounting theory and practice for measurement of income and valuation of assets in financial statement presentation. Reviews accounting concepts and alternative approaches to various problems. Prerequisites: BA 113 Practical Accounting III or BA 211 Principles of Accounting: Financial and BA 213 Principles of Accounting: Managerial with a C or better.

HOMEWORK: Exercises and/or problems at the end of each chapter will be assigned as homework. All homework assignments will be completed via McGraw-Hill CONNECT. The McGraw-Hill CONNECT website provides students with built in templates, tutorials, opportunities for practice, and assessment via online quizzes. Homework completion deadlines are by 7:30 am of each following. Late homework will not be accepted for credit.

ASSESSMENTS AND EXAMS: There will be a required Assessment (quiz) following each chapter's homework deadline. All Assessments (quizzes) will be administered in class only, open-book. No make-up Assessments will be administered. 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. Notes will be allowed for each Exam.

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 introductions**
- 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.

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PARTICIPATION: Participation in every class session is an essential element toward earning a passing grade. Attendance will be taken in each class, and each absence will result in a 15-point deduction from your final grade. Other deductions will be made for late arrivals and/or early departures. Please make every effort to be on time.

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

<u>Component</u>		<u>Point Value</u>	<u>% Weight</u>
Participation	18 classes x 15 pts =	270 pts.	10.50%
Homework	7 x 100 pts. =	700 pts.	27.24%
Quizzes	7 x 100 pts. =	700 pts.	27.24%
4 Exams	3 x 200 +1 x 100 =	700 pts.	27.24%
1 Comprehensive Set	200 points	<u>200 pts.</u>	<u>7.78%</u>
Total Scoring Opportunity: 2,570 points = 100.00%			

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.

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 & ASSIGNMENTS:

Week 1	09/30	Introductions, Syllabus and Chapter 1 Introduction
		Chapter 1 Assignments due 10/02 by 7:30 am
	10/02	Chapter 1 Assessment (in class only) due by 9:50 am

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Week 2	10/07 10/09	Chapter 2 Introduction. Chapter 2 Assignments due 10/09 by 7:30 am Chapter 2 Assessment (in class only) due by 9:50 am
Week 3	10/14 10/16	Project Overview. Exam 1 on Chapters 1 & 2 Independent Study – Begin work on the term Project
Week 4	10/21 10/23	Chapter 3 Introduction. Chapter 3 Assignments due 10/23 by 7:30 am Chapter 3 Assessment (in class only) due by 9:50 am.
Week 5	10/28 10/30	Chapter 4 Introduction. Chapter 4 Assignments due 10/30 by 7:30 am Chapter 4 Assessment (in class only) due by 9:50 am.
Week 6	11/04 11/06	Exam 2 on Chapters 3 & 4 Chapter 5 Introduction. Chapter 5 Assignments due 11/13 by 7:30 am
Week 7	11/11 11/13	Veteran’s Day – no class Chapter 5 Assessment (in class only) due by 9:50 am.
Week 8	11/18 11/20	Chapter 6 Introduction. Chapter 6 Assignments due 11/20 by 7:30 am Chapter 6 Assessment (in class only) due by 9:50 am.
Week 9	11/25 11/27	Exam 3 on Chapters 5 & 6 Chapter 7 Introduction. Chapter 7 Assignments due 12/02 by 7:30 a.m.
Week 10	12/02 12/04	Chapter 7 Assessment (in class only) due by 9:50 am. Projects due at the start of class. Solution review and scoring.
Final:	12/11	Exam 4 on Chapter 7; 8:00-9:50 am (Wednesday) in regular classroom

McGraw Hill “CONNECT” ACCESS:

<https://connect.mheducation.com/class/c-ruderman-mcgraw-hill-turnkey-course--2020>