

**BA 120: PROFESSIONAL ACCOUNTING I (CRN 25340)**  
**Linn-Benton Community College - Fall 2017**  
**Three Credits / Meets MW 8:30 – 9:50 a.m. / MKH-211**

**Instructor: Chris Ruderman**  
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**OFFICE HOURS**  
**M&F: 1:00 – 1:50 pm**  
**W: 12:00 – 12:50 pm**

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

1. Required: Intermediate Accounting, by Gordon, Raedy & Sannella, 1st edition ISBN:978-0-13-216230-2 or bundled w/MyAccountingLab at LBCC: 978-0-13-404743-0 for \$212.56. This text will also be used for BA121 and BA122.
2. Required: Pearson MyAccountingLab 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 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.**

**QUIZZES AND EXAMS:** There is a required quiz following each chapter's homework. 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.

**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>	<u>% Wt./Pts</u>	<u>Wtd. Values</u>
4 Exams	(4 at 100 pts. ea)	400 points	@ 36%	792 / 400 =	1.98 ea
Homework	(8 at 100 pts. ea)	800 points	@ 32%	704 / 800 =	.88 ea
Quizzes	(8 at 100 pts. ea)	800 points	@ 24%	528 / 800 =	.66 ea
1 Comprehensive Set	(200 points)	<u>200 points</u>	@ 8%	<u>176 / 200 =</u>	<u>.88 ea</u>
<b>Total Scoring Opportunity:</b>		<b>2,200 points</b>	<b>= 100%</b>	<b>2,200 / 2,200</b>	

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 (7<sup>th</sup>) 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	09/25	Introductions, Syllabus and Chapter 1 Introduction
		Chapter 1 assign's: BE1-2, BE1-6, E1-1, E1-3, E1-4, & E1-7 due 09/27 by 9:50 a.m.
	09/27	Chapter 1 review Ch. 1 quiz (online) due by 11:00 p.m.
Week 2	10/02	Chapter 2 Introduction
		Chapter 2 assign's: BE2-1, BE2-15, E2-1, E2-2, E2-3, & E2-4 due 10/04 by 9:50 a.m.
	10/04	Chapter 2 Review Ch. 2 quiz (online) due by 11:00 p.m.
Week 3	10/09	Exam on Chapters 1 & 2
	10/11	Chapter 3 Introduction
		Chapter 3 assignments: E3-1, E3-2, E3-4, E3-5, E3-7, & E3-8 due 10/16 by 9:50 a.m.

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Week 4	10/16 10/18	Chapter 3 Review Ch. 3 quiz (online) due by 11:00 p.m. Chapter 4 Introduction Chapter 4 assignments: E4-1, E4-2, P4-3, P4-4, & P4-5 due 10/23 by 9:50 a.m.
Week 5	10/23 10/25	Chapter 4 Review Ch. 4 quiz (online) due by 11:00 p.m. Exam on Chapters 3 & 4
Week 6	10/30  11/01	Chapter 5 Introduction Chapter 5 assignments: BE5-3, BE5-4, P5-1, P5-6, & P5-8 due 11/01 by 9:50 a.m. Comprehensive Prob. Pt 1: Complete “Judgment Case 1: Earnings Management” p. 211 Prepare your solution in an Excel spreadsheet, save and print a hard copy to turn in. Chapter 5 Review Ch. 5 quiz (online) due by 11:00 p.m.
Week 7	11/06  11/08	Chapter 6 Introduction Chapter 6 assignments: BE6-3, BE6-15, BE6-20, BE6-21, BE6-23, & P6-3 due 11/08 by 9:50 a.m. Comprehensive Prob. Pt 2: Complete “Judgment Case 1: Balance Sheet Mgmt.” p. 281 Prepare your solution in an Excel spreadsheet, save and print a hard copy to turn in. Chapter 6 Review Ch. 6 quiz (online) due by 11:00 p.m.
Week 8	11/13 11/15	Exam on Chapters 5 & 6 Chapter 7 Introduction Chapter 7 assign’s: BE7-2, E7-5, E7-19, P7-4, P7-10, & P7-13 due 11/20 by 9:50 a.m.
Week 9	11/20  11/22	Chapter 7 Review Ch. 7 quiz (online) due by 11:00 p.m.  Independent study, off site. Complete your Comprehensive Problems, both parts due at the start of class on Monday 11/30.
Week 10	11/30 12/02	Chapter 8 Introduction Comprehensive Problem Parts 1 & 2 due. Chapter 8 assign’s: BE8-1, E8-10, P8-1, P8-8, P8-9, & P8-11 due 12/02 by 9:50 a.m. Chapter 8 Review Ch. 7 quiz (online) due by 11:00 p.m.
Final:	12/04	Exam on Chapters 7 & 8; 8:00-9:00 a.m. (Monday) in our regular classroom

#### **WORKING AHEAD & TAKING EXAMS EARLY:**

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 their course work several weeks in advance!