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**SYLLABUS – Fall 2023**

**BA 120 - PROFESSIONAL ACCOUNTING I - CRN 25340**

**ONLINE – NO CLASS MEETINGS Instructor: M. Lynn Marsh**

**Email:** Email:  [marshl@linnbenton.edu](mailto:marshl@linnbenton.edu) Email is the best method of communication. Emails need to be sent within a reasonable timeframe allowing reasonable time for faculty response.

**How to get to Moodle:** [Student Moodle Orientation Video](http://bit.ly/moodleorientationvideo)

**How to get Email set up:** [Here is the college page on student email.](https://www.linnbenton.edu/current-students/involvement/lbcc-student-email/)

**Where to go for Tech Help:** [Student Help Desk](https://www.linnbenton.edu/student-services/library-tutoring-testing/library/help-desk.php) **Please do not wait until the end of the course when it might be too late to address problems.**

**Office Hours:** Since this is an online class there are no in person office hours. You may send me an email anytime, and I will try to respond within 24 hours excluding weekends (i.e., if you send me an email on a Friday you may not receive a response until Monday). **Please include BA 120 on the subject line whenever you email me about this class.**

**ZOOM** Meetings: This course will be administered ONLINE. (Optional periodic Zoom meetings may be requested by a student or offered by instructor). **The same Zoom link will be used for all.**

Zoom Link: <https://linnbenton.zoom.us/j/3639762854>

**REQUIREMENTS: TEXT AND MATERIAL**

**1)** Access to [Moodle](https://elearning.linnbenton.edu/login/index.php), our course room software for discussions, assignments, and quizzes

You can access this from Linn-Benton Community College homepage at the upper center of the screen click. Click on ‘Email & Moodle’. This will lead you to the Moodle log in page.

2) Text: Intermediate Accounting, Third Edition, Gordon

3) Pearson MyLab Accounting Course Website from Pearson Publishing**:** Access code is required as students will perform homework assignments / quizzes and exams in MyLab.

**To register for BA120-20230225340 - PROFESSIONAL ACCOUNTING I:**

1. Go to <https://mlm.pearson.com/enrollment/marsh09457>.
2. Sign in with your Pearson student account or create your account. For Instructors creating a Student account, do not use your instructor credentials.
3. Select any available access option, if asked.
   * Enter a prepaid access code that came with your textbook or from the bookstore.
   * Buy instant access using a credit card or PayPal.
   * Select Get temporary access without payment for 14 days.
4. Select Go to my course.
5. Select BA120-20230225340 - PROFESSIONAL ACCOUNTING I from My Courses.

**Or**

* You can select Get temporary access without payment for 14 days.

Select "Go to my course". Select BA 120 - **PROFESSIONAL ACCOUNTING I** from My Courses.

**If you contact Pearson Support, give them the course ID: marsh09457**

For Moodle accessibility concerns, please contact LBCC’s Center for Accessibility Resources at <https://linnbenton.edu/cfar>

**Regretfully, I cannot defer your responsibility to take the quizzes until you access Pearson. You may take 14 days free before an access code is required.**

**4) Software:** I may be posting items using Microsoft Office 365 applications, using Microsoft Word, Excel, and PowerPoint. As an LBCC student you are entitled to a free copy of this software. **Please refer to Technology Services & Resources under the Student Resources section of this syllabus for instructions on obtaining this software.**

**5) Calculator**: You will need a calculator for this course.

**Prerequisite:**

BA 113 Practical Accounting III or BA 211 Principles of Accounting: Financial and BA 213 Principles of Accounting: Managerial with a C or better.

**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.

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

* Define financial accounting and describe the demand for accounting information Ch 1 , including the role of general-purpose financial statements, the information needs of financial statement users and other parties, and the factors that influence financial reporting. Ch 4
* Demonstrate an understanding of recognition and measurement in financial reporting including general recognition principles, revenue and expense recognition, and accrual accounting. Ch 2 and Ch 3
* Discuss the role of accountants' assumptions and estimates and the related disclosures in the financial reporting process. Ch 5
* Explain the difference between net income and comprehensive income; assess the usefulness and limitations of the income statements. Ch 5
* Discuss the usefulness and limitations of the statement of financial position, including its use in understanding liquidity, solvency, and financial flexibility. Ch 6
* Explain the time value of money concept, including the calculations of simple and compound interest; define the effective interest rate. Describe basic revenue recognition and measurement issues. Ch 7 and Ch 8

**Students who are unable to successfully complete the course should withdraw within LBCC’s withdrawal window, by week seven. Last day to withdraw is Nov 12.**

For more information on withdrawing, including refund dates, see [www.linnbenton.edu/about-lbcc/administration/student-right-to-know.php](http://www.linnbenton.edu/about-lbcc/administration/student-right-to-know.php).

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

|  |  |
| --- | --- |
| ITEM | Points |
| Intro and Pearson Registration | 40 |
| Forum Discussions (8 x 15) | 120 |
| Chapter Quizzes (8 x 15) | 120 |
| Chapter Exercise and Problem Homework – (8 x 25 points) | 200 |
| Case 1 | 130 |
| Case 2 | 130 |
| Mid-Term Exam | 130 |
| Final Exam | 130 |
| TOTAL | **1000** |

**Grading Scale:** A (90 - 100%)      B (80 < 90%)        C (70 < 80%)        D (60 < 70%)        F (< 60%)

**Here are the general due dates for each Week and*a helpful guide on how to complete the Weeks work (For general reference and non-exam weeks - See Assignment Summary posted in each week)***

**Thursday**

* Watch any Zoom video posted (45 minutes)
* Read Chapter – Student Notes are also provided - 1 hour
* Post first post to Discussion Forum -  30 min

**Saturday- (assignments are due by Sunday; however, recommend completing assignments Saturday in case of technical issue then can complete Sunday as late assignments are not accepted.)**

* Review Notes- (as needed)
* Post reply to Discussion Forum- (30 min)
* My Lab - Complete Exercise / Problem Homework (1hour and 30 min)
* My Lab - Complete Quiz Homework (30 min )

**Additionally there will be periodic cases and exams**

**I use the gradbook systems in MyLab and Moodle.** For assignments in MyLab, as you complete each homework assignment, quiz, and exam you will know your score on each. For assignments in Moodle, I will also enter points and feedback. All grades will be updated in the course gradebook which will allow you to keep track of your overall grade in the class. If you are ever unsure of where you stand with regard to your class grade, please contact me.

***Discussion Grading Rubric –* Participation assignments (8 x 15) = 120**

***Online Discussions are required as part of the course:*** The discussions have a maximum total value of 15 points per EACH WEEK ASSIGNED will be graded for:

1. **Frequency (maximum 4 points per chapter - 2 point per day for each chapter up to 4 points**—Number and regularity of your contributions. You are expected to log into the course and post (respond) in the threaded discussion topics on a **minimum of two** separate days per week for each chapter .  **Two point deduction will be made where first post is made to any chapter after Thursday of the week at 11:59pm** .

**2.  Quality (maximum 11 points EACH CHAPTER) FOR EACH CHAPTER up to 7 points for high quality response to initial instructor questions and up to 4 point per quality reply to student post up to 4)** —Content of your contributions. Examples of **quality** posts include:

|  |
| --- |
|  |
| **High Quality Post (7 points for quality initial post and 4 points for quality reply post total 4)** Your contributions indicate your mastery of the materials assigned. Your response might integrate multiple views and/or show value as a seed for reflection for other participants. You provide evidence that you are reading the assigned materials and other student postings, bringing out interesting interpretations. You know the facts and are able to analyze them and handle conceptual ideas including **UNIQUE APPLICATION, EXAMPLE, etc** |
| **Medium  Quality Post( 4 points for medium initial post and 2 points for medium quality reply post; total 2 points)** You provide evidence that you are reading the assigned materials and other student postings, and attempt to analyze them and handle conceptual ideas. However, you may have rambling, lengthy posts that show you have not re-read and refined before posting, and your writing suffers lack of clarity and comprehension or may be off target in one area or another and does not add substantively to the discussion. |
| **Low Quality Post (0 points for low quality initial post and 0 point for low quality reply post)** Posts that state I agree or I disagree include an explanation of what is disagreed or agreed upon and why, or introduce an argument that adds to the discussion. At the low end of the spectrum, merely agreeing or disagreeing, not including references or mere copy and paste without your contribution and no participation gets a "0." If you are not in the discussion, you do not earn any points. |
|  |

**Some additional tips of what I am looking for from you in discussing the material:**

* you at least met the minimum required number of Thursday;
* you were not repetitive of other students' comments
* you responded to other students' comments in addition to my comments;
* you used your own understanding and thoughts demonstrating you can analyze the materials and apply them to the Discussion topics as required
* you only relied upon authoritative resources, ( book or professional journals or code, not nonauthoritative sources such as Wikipedia; and
* You gave your own analysis of the materials you are introducing to the discussion.

**To avoid deduction: In general: Remember it is important to not merely post copied material.  Follow the 80/20 Rule when writing – 80% your contribution/20% from outside sources. ALWAYS provide reference for copied material. Rather than copying you can:**

* elaborate on previous comments from others;
* present explanations of concepts or methods to help fellow students,
* present reasons for or against a topic in a persuasive fashion, sharing your personal experiences that relate to the topic, or

**Homework: Quizzes, Exercises and Problems**

Each assigned chapter must be read prior to the start of instruction on the chapter in accordance with the schedule herein. There is a homework assignment for each of the 10 chapters (9weeks) consisting of quizzes, exercises and problems found in the Course MyLab, **which are to be completed online in MyLab**. Go directly to the Pearson site. You do not access Pearson MyLab through Moodle.

Homework for each chapter will be made available the Sunday preceeding the chapter assigned. Partial credit is granted for exercises/problems with multiple parts. **Homework is due by 11:55pm each Sunday in accordance with the schedule herein and will also be graded then.**

**Late homework will not be accepted and you will not have access to any homework due each Sunday after 11:55pm.** Refer to the schedule herein and the Course Assignment Summary for the availability to take each assignment.

**The TIMED Mid-Term and Final exams**: Will be TIMED and completed online in MyLab and may consist of T/F , M/C, Short Answer, Problems and Exercises.

Refer to the schedule herein for the date of each exam**.**

**Case - Examples**

**Case 1 –** Defineand conceptual framework, global, political and economic effects. Describe and illustrate the preparation including the major components of the four financial statements as well as their preparation using the conceptual framework; for revenue and expense recognition, accrual accounting and analysis. Students will research and apply GAAP

**Case 2 -** Understand and apply disclosure requirements including comprehensive income. Assess usefulness and limitations of Net Income and Financial Statements including usefulness of the Statement of the Financial Position.in assessing liquidity, solvency and financial flexibility. Apply accounting concepts to more complex issues related to revenue recognition and other measurement issues such as time value of money.

**Written Assignments will be evaluated on the basis of Original Thinking, Analysis and Writing** which includes: effective usage of the English language, including a wide range of business grammar and punctuation.

**Original Thinking:** To avoid deduction: Remember it is important to not merely include copied material. Follow the 80/20 Rule when writing – 80% your contribution / 20% from outside sources. ALWAYS provide reference for copied material.

**Ideas**:

* **present reasons for or against a topic in a persuasive fashion,**
* **sharing your personal experiences that relate to the topic, or**

**Additional Criteria provided below. Be sure to improve any areas where deficiencies are noted.**

* **Organization and format- 20% of assignment =**

Degree to which**w**riting gives attention to details and presentation of points. Format used enhances understanding of material presented. Unity leads the reader to the writer’s conclusion and the format and information could be used independently

* **Content  - 30% of assignment =**

Degree to whichall required questions are addressed with in-depth consideration reflecting both proper use of content terminology and additional original thought. Additional concepts clearly presented from properly cited sources, or originated by the author following logic and reasoning they’ve presented through the writing.

* **Development – Critical Thinking- 30% of assignment =**

Degree to which**c**ontent indicates synthesis of ideas, in-depth analysis and evidence beyond the questions or requirements asked. Original thought supports the topic, and is clearly a well-constructed response to the questions asked. The evidence presented makes a compelling case for any conclusions drawn.

* **Grammar, Mechanics, Style, etc** **20% of assignment =**

Degree to whichwriting is free of all spelling, punctuation, and grammatical errors and written in a style that enhances the reader's ability to follow ideas clearly. There are no sentence fragments and run-ons. The style of writing, tone, and use of rhetorical devices enhance the content. Additional information is presented to encourage and enhance understanding of the content

**INSTRUCTION SCHEDULE**

**BA 120 – Professional Accounting I\_ Fall 2023**

|  |  |  |
| --- | --- | --- |
| **WEEK** | **Week ending** | **CHAPTERS / ACTIVITIES** |
| Week 1 | Oct 1 | Welcome / Textbook-Pearson MyLab Setup / Housekeeping / Review Syllabus |
|  |  | Chapter 1:The Financial Reporting Environment  Discussion Forum, Exercise/ Problems and Quiz |
| Week 2 | Oct 8 | Chapter 2: Financial Reporting Theory  Discussion Forum, Exercise/ Problems and Quiz  10 /2 Last Day to Add or Drop |
| Week 3 | Oct 15 | Chapter 3: Judgment and Applied Financial Accounting Research  Discussion Forum, Exercise/ Problems and Quiz |
| Week 4 | Oct 22 | Chapter 4 : Review of the Accounting Cycle  Discussion Forum, Exercise/ Problems and Quiz |
| Week 5 | Oct 29 | **Case 1; Mid-Term Review and Exam** |
| Week 6 | Nov 5 | Chapter 5: Statements of Net Income and Comprehensive Net Income  Discussion Forum, Exercise/ Problems and Quiz  Nov 10 Veterans Day  Nov 12 Last day to Withdraw |
| Week 7 | Nov 12 | Chapter 6: Statements of Financial Position and Cash Flows and the Annual Report  Discussion Forum, Exercise/ Problems and Quiz |
| Week 8 | Nov 19 | Chapter 7: Accounting and the Time Value of Money  Discussion Forum, Exercise/ Problems and Quiz  11/23 – 11/24 – ThanksGiving |
| Week 9 | Nov 26 | Chapter 8: Revenue Recognition  Discussion Forum, Exercise/ Problems and Quiz |
| Week 10 | Dec 3 | **Case 2 and Review** |
| Finals | Dec 8 | **Final Exam** |

DISCLOSURES

**Veterans & Military:**

Veterans and active-duty military personnel (including reservists) with special circumstances are encouraged to communicate these, in advance if possible, to the instructor.

**Syllabus:**

**This syllabus is a guide and not a contract. It may change during the term as I attempt to provide the most useful learning experience possible. If things do not make sense, please contact me. As changes are made, I will announce them through Moodle or class, as appropriate. Not reading the syllabus or not keeping up to date on changes does not constitute a valid excuse for missing a change or deadline.**

**STUDENT RESOURCES**

**Center for Accessibility Resources:**

LBCC is committed to inclusiveness and equal access to higher education. If you have approved accommodations through the Center for Accessibility Resources (CFAR) and would like to use your accommodations in this class, please contact your instructor as soon as possible to discuss your needs.

If you think you may be eligible for accommodations but are not yet registered with CFAR, please contact Accessibility Resources at 541-917-4789 or [accessibility@linnbenton.edu](mailto:accessibility@linnbenton.edu) at least three business days in advance. LBCC does not discriminate based on any protected status in its programs or activities. For more information, visit [linnbenton.edu/nondiscrimination](https://www.linnbenton.edu/about-lbcc/administration/policies/equal-opportunity.php).

Online course accommodations may be different than those for on-campus courses, so it is important that you make contact with CFAR as soon as possible

**Personal Health & Well-Being Services:**

LBCC advisors support your life balance to achieve your goals and overcome obstacles. Counseling and mental health support is available through LBCC’s Advising Center. For a comprehensive list of services and contacts go to <https://www.linnbenton.edu/student-services/advising/well-being.php>. You may also contact the center via email at [onlineac@linnbenton.edu](mailto:onlineac@linnbenton.edu), or call (541) 917-4780. **This phone number is also LBCC’s mental health crisis line.**

**Technology Services & Resources:**

TheStudent Help Desk at the LBCC Libraryassists students with most computer software-related issues and other technology problems or questions, from login problems related to LBCC’s online systems to questions about course-related instructional software. You may also check out a laptop computer to use during the term.

For a comprehensive list of available services and resources, go to <https://www.linnbenton.edu/student-services/library-tutoring-testing/library/help-desk.php>. You may also contact the help desk at [**student.helpdesk@linnbenton.edu**](mailto:student.helpdesk@linnbenton.edu), text (541) 704-7001, or call (541) 917-4630.

To obtain your free Microsoft Office 365 software go to the library weblink and select the [**Microsoft Office 365**](https://libhelp.linnbenton.edu/subjects/guide.php?subject=shd#tab-3) link.

LBCC wants students to be as prepared as possible by encouraging them to obtain the equipment they need to be successful. See the recommended list of equipment below. Students who cannot afford these resources can contact the [Roadrunner Resource Center](https://www.linnbenton.edu/student-services/other-resources/roadrunner-resource-center.php) about funding and other options.

## Standard equipment recommendation:

* Broadband internet
* A computer with 256g SSD, 8G RAM, i5 6th gen processor (or equivalent functionality)
* Device with a camera, microphone and speaker
* Students can consult [Standard Recommendation 1](https://www.staples.com/dell-inspiron-3583-15-6-touchscreen-laptop-intel-i5-8265u-8gb-memory-256gb-ssd-windows-10-home-i3583-5763blk-pus/product_24445031?cid=PS:GooglePLAs:24445031&ci_src=17588969&ci_sku=24445031&KPID=24445031&gclid=CjwKCAjwte71BRBCEiwAU_V9hwwsGNQ5YSQLN16s0dzJASz2mFegpShFz4tCb_2gp78MxE9ap1lo6hoC7RgQAvD_BwE) or [Standard Recommendation 2](https://store.hp.com/us/en/pdp/hp-laptop-15t-7df84av-1?intel=10gi5&jumpid=cs_con_nc_ns&utm_medium=cs&utm_source=ga&utm_campaign=INT_CONS_9-10G_HGM_BR-DT&utm_content=sp&adid=390170928372&addisttype=gpla&7DF84AV_1&gclid=CjwKCAjwte71BRBCEiwAU_V9h32I5Pvm7QQUrdHFMSQPLvKE1B_FErTwgITfZqsFLHJxp7D4JJf56xoCDeYQAvD_BwE&gclsrc=aw.ds) if they are looking for a product recommendation.

**Tutoring:**

Tutoring is available via TutorTrac through The Learning Center at LBCC.

Go to <https://www.linnbenton.edu/student-services/library-tutoring-testing/learning-center/tutoring/index.php> or email The Learning Center at [**learningcenterinfo@linnbenton.edu**](mailto:learningcenterinfo@linnbenton.edu).

**Learner Support:** The following are resources dedicated to help students succeed. All of the following are available remotely. Please reach out if you are struggling in any of your classes:

* [Writing Support](https://www.linnbenton.edu/student-services/library-tutoring-testing/learning-center/writing-support/index.php)
* [Math Support](https://www.linnbenton.edu/student-services/library-tutoring-testing/learning-center/math-support.php)
* [Academic Coaching](https://www.linnbenton.edu/student-services/library-tutoring-testing/learning-center/academic-coaching/index.php)
* [First Resort](https://www.linnbenton.edu/student-services/first-resort.php)
* [Student Help Desk](https://www.linnbenton.edu/student-services/library-tutoring-testing/library/help-desk.php)
* [Advising Center and Counseling Services](https://www.linnbenton.edu/student-services/advising/index.php)
* [Library Services](https://library.linnbenton.edu/home)
* [International Student Office](https://www.linnbenton.edu/tuition-and-admission/incoming-international/index.php)

**The Writing Center**

An excellent resource available to students is the Writing Center, where they can get help organizing, developing and revising written assignments. The Writing Center offers one-on-one writing support for any student, in any class, and at any stage in the writing process. Writing Center services are available over Zoom, on a drop-in basis and by appointment. Students can also submit work to the Online Writing Lab and receive written feedback via email. Go to [www.linnbenton.edu/writing-center](http://www.linnbenton.edu/writing-center) to learn more.

**COLLEGE POLICIES**

**LBCC EMAIL AND COURSE COMMUNICATION**

You are responsible for all communications sent via Moodle and to your LBCC email account. You are required to use your LBCC provided email account for all email communications at the College. You may access your LBCC student email account through Student Email and your Moodle account

**STATEMENT OF INCLUSION / CULTURAL RICHNESS**

To promote academic excellence and learning environments that encourage multiple perspectives and the free exchange of ideas, all courses at LBCC will provide students the opportunity to interact with values, opinions, and/or beliefs different than their own in safe, positive and nurturing learning environments. LBCC is committed to producing culturally literate individuals capable of interacting, collaborating and problem-solving in an ever-changing community and diverse workforce.

**LBCC COMPREHENSIVE STATEMENT OF NONDISCRIMINATION**

LBCC prohibits unlawful discrimination based on race, color, religion, ethnicity, use of native language, national origin, sex, sexual orientation, gender, gender identity, marital status, disability, veteran status, age, or any other status protected under applicable federal, state, or local laws. For further information see Board Policy 1015 in our [Board Policies and Administrative Rules](https://www.linnbenton.edu/about-lbcc/administration/policies/board-policies-and-administrative-rules/index.php). Title II, Title IX (employee cases), & Section 504: Scott Rolen, Director of Human Resource Development and Support, CC-108, 541-917-4425; Title IX (student cases): Jill Childress, Manager for Student Conduct and Retention, WH-215, 541-917-4806, LBCC, Albany, Oregon.

If you feel you have been discriminated against in any interaction at Linn-Benton Community College, or have been harassed by another person while at LBCC, or wish to report any concern or complaint, please navigate to this page to make a report: [linnbenton.edu/report-it](https://www.linnbenton.edu/about-lbcc/departments-and-contacts/report-an-issue/index.php). This and additional information can be found at <https://www.linnbenton.edu/about-lbcc/administration/policies/equal-opportunity.php>.

**TITLE IX REPORTING POLICY**

If you or another student are the victim of any form of sexual misconduct (including dating/domestic violence, stalking, sexual harassment), or any form of gender discrimination, LBCC can assist you. You can [report](https://www.linnbenton.edu/about-lbcc/departments-and-contacts/report-an-issue/index.php) a violation of our sexual misconduct policy directly to our Title IX Coordinator.  You may also report the issue to a faculty member, who is required to notify the Coordinator, or you may make an appointment to speak confidentially to our Advising and Career Center by calling 541-917-4780.

**Public Safety/**[**Emergency Resources**](http://www.linnbenton.edu/public-safety-emergency-planning)**:** In an emergency, call 911. Also, call [LBCC Public Safety and Loss Prevention Office](https://www.linnbenton.edu/about-lbcc/college-services/safety/safety-and-well-being.php) at [541-926-6855](about:blank) and [541-917-4440](about:blank).

From any LBCC phone, you may alternatively dial extension 411 or 4440. LBCC has a public safety app available for free. We encourage people to download it to their cell phones. Public Safety also is home for LBCC's Lost & Found. They provide escorts for safety when needed. Visit them to learn more.

**Class Policies**

**Participation-** is monitored and has a number of benefits for students, including building community and rapport with your instructor and classmates, getting opportunities to ask questions, obtaining clarification on assignments, boosting engagement.

**Deadlines** – You will be given deadlines for turning in all of your assignments. **Failure to turn in assignments on the specified dates will result in a 0 grade for that assignment.** Extensions on deadlines will be based on Accommodations and other issues should be discussed with the instructor IN ADVANCE. The deadline to turn in assignments is typically midnight on Sunday each week.

However, the instructor understands that “life happens” and students may have other commitments that prevent them from attending and / or submitting assignments on time from time to time. Therefore, 30 points is added to each student to compensate for a missed quiz, class meeting, and / or error in grading.

**Behavior and Expectations -** You are held accountable to the [Student Code of Conduct](https://www.linnbenton.edu/about-lbcc/administration/policies/student-rights-responsibilities-and-conduct.php), which outlines expectations pertaining to academic honesty (including cheating and plagiarism), classroom conduct, and general conduct.

***Plagiarism -*** Do your own work! Claiming someone else’s work as your own or using information or ideas without proper attribution can lead to your failing an assignment or the class. Attribution is required whenever you use sources, especially ones on the Internet. **Resist the urge to simply copy and paste!**

If you feel funny about using the help of a resource or another student because it feels like cheating, it probably is. So don’t do it! You signed up for this class because you wanted to learn about Marketing, so what’s the point of cheating anyway .

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Students at LBCC are expected to behave honestly. Acts of academic dishonesty, including plagiarism or cheating, are serious offenses. An instructor has the right to issue an “F” grade for the course when a student has cheated or plagiarized. Faculty are required to speak with the student, giving notice of the reason for the grade, and allow the student to be heard prior to a final decision. Faculty are also responsible for reporting all acts of dishonesty to the Dean of Student Development.

**Basic Needs Beyond the Classroom -Roadrunner Resources:**

The Roadrunner Resource Center is here to help remove barriers that might prevent you from staying in school. 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 The Center connects you to community resources to assist and/or provide funding. Go to the [Roadrunner Resources](https://tracking.vocus.io/link?id=3180ed7d-c050-4c22-b827-6ee2236a4ea5&url=https%3A%2F%2Fwww.linnbenton.edu%2Fstudent-services%2Fother-resources%2Froadrunner-resource-center.php) website or call (541) 917-4877.

, is urged to contact the **Roadrunner Resource Center** for support ([www.linnbenton.edu/student-services/other-resources/roadrunner-resource-center.php](http://www.linnbenton.edu/student-services/other-resources/roadrunner-resource-center.php)). That office can help students get connected to resources to help. Notify the instructor if you are comfortable in doing so. This will enable them to provide any resources that they may possess.

**Keys to Success in BA 120**

**The #1 key to success is to do the work.** **Also:**

* Read each assigned chapter before attempting assignments.
* Check your email and Moodle daily. Check assignment due dates daily.
* Begin the homework assignments ahead of the due dates. WILL NOT EXTEND DUE DATES DUE TO TECH ISSUES .
* Grades are not curved.
* Late assignments are not accepted as Homework is reviewed in class.
* Make-up and extra credit work is not offered.
* Do not send assignments via email.
* Carefully check homework assignments before finalizing
* **Utilize all tools**. There is a plethora of study modules, tutorials, videos, etc
* **DO NOT FALL BEHIND.** Ask questions if a concept or process is still not clear after checking resources.