



Course Syllabus

Portland Community College | 12000 SW 49th Ave, Portland, OR 97219 | (971) 722-6111
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Course Information

- **Course Title:** Principles of Financial Accounting
- **Course Number:** BA 211
- **CRN:** 31676
- **Term:** Summer 2024
- **Credit Hours:** 4
- **Prerequisites:** BA 111, (WR 115, RD 115) or IRW 115 and MTH 20 or equivalent placement test scores.

Instructor Information

- **Instructor:** Jeff Edwards
- **Email:** jedwards@pcc.edu
- **Phone:** Please use email address.
- **Office Hours:** Zoom meeting appointment - please request via email

Email accessed in our D2L Course shell via the 'Classlist' is the best way to reach me. If your question or comment would be of interest to other students, however, please post it to the **Course Lobby**. This way your classmates can help answer questions, and all students will benefit from the answers. Please refer to the information in **How to Use D2L Brightspace** in the **Support & Resources** section for guidelines governing the content of written communications.

Response from Instructor

Please be sure to use a relevant subject in the "Subject:" or "RE:" section of your e-mail. The subject must include the class you are taking, your name, and the topic of your message.

Example email subject line: **DL213-Chapter3-Problem 3-46**

I check email and discussions daily on weekdays and will respond within 24 hours. Weekend emails will be answered by the following Monday.

Course Description

Presents financial accounting theory, including the accounting cycle, analysis and recording of transactions, and reporting financial information in accordance with Generally Accepted Accounting Principles (GAAP). Recommended: MTH 60. Audit available.

Intended Outcomes for the Course

Upon completion of the course students will be able to:

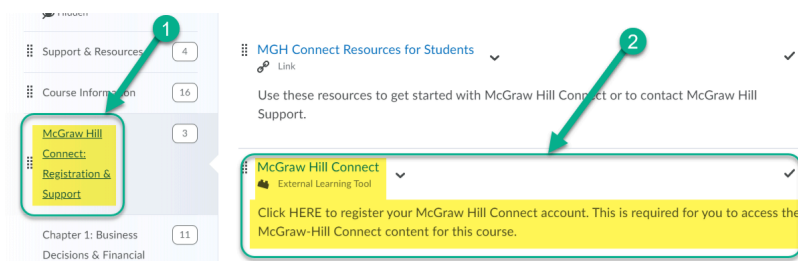
- Demonstrate an understanding of the principles of accrual accounting.
- Describe how basic business economic events affect accounts and financial statements.
- Interpret and analyze financial statements to aid in decision-making.
- Use the accounting cycle to develop financial statements from business transactions.
- Demonstrate an understanding of the principles of internal control and apply them to relatively straightforward situations to identify strengths and weaknesses.
- Describe the purpose of accounting and explain its role in business and society.
- Demonstrate an understanding of inventory, receivables, long-lived assets, liabilities, and stockholder's equity and recommend appropriate accounting treatment.

For more information, please go to the [Course Content and Outcome Guide](#) for this course.

Instructional Materials

Textbook

- *Principles of Financial Accounting*, Phillips, Chlor-Proell, Libby & Libby, 7th Ed., McGraw Hill.
- BA 211 is offered as an [All Inclusive](#) course which means that it provides instant access to course materials with digital content at substantially reduced prices for students. This course uses McGraw Hill Connect for course materials and graded assignments.
- For students that prefer an additional paper version of the textbook, a looseleaf version of the physical textbook can be purchased from the [PCC Bookstore](#) for an additional cost of approximately \$26.70 (ISBN #: 9781265386047).
- The digital course materials (including e-text) are included in your class fees but you will also need to register and create a McGraw Hill Connect account. This is easy!
- Just click on the McGraw Hill Connect link inside the McGraw Hill Connect Module in the Table of Contents of this D2L course. The picture below shows this option.



- When you register, you will not have to enter an access code or any other payment information. The digital courseware fee that you paid when you registered for this class will allow you to automatically access the course materials and graded assignments once you register your McGraw Hill Connect account. You will only need to complete this process once.
- Please know that you are legally entitled to 'opt-out' of the inclusive access to these digital course materials. If you 'opt-out' of the course materials, the course fee is refunded and all access to the course materials are turned off and no longer available to you. The 'opt-out' must be completed by the second Monday of term. Further details are included in the welcome email to your pcc.edu email account from Redshelf. Please be sure to check in with the BA 211 instructor if you are considering an 'opt-out' as it is not recommended for this class.

If you have any questions about using McGraw Hill Connect or navigating assignments, please refer to the [McGraw Hill Connect: Registration & Support](#) section of the course.

Software

- Microsoft Office or equivalent (Google Docs, iWork, etc). You must be able to save files as doc, docx, rtf, or pdf format.
- Calculator
- Firefox or Chrome browser or Safari
- You must be able to work with documents and upload them to Assignments in D2L. [Directions to use Google Drive in Brightspace.](#)

Please visit [What Apps and Tools Can I Use?](#) for a complete list of apps and tools for PCC students.

Technical Expectations

The technical requirements for online courses include:

- [Technology Requirements for taking an online course at PCC](#)
- [A recommended Internet Browser installed](#)
- [Ability to use Google Drive and Google Docs](#)
- Webcam and/or microphone for meetings and online appointments
- **Computer or laptop are required** to access eText and complete work in Pearson's MyAccountingLab in this class.

Accessibility

This course uses digital courseware, software, or texts that may cause barriers for those using assistive, or accessibility-related technologies. If you encounter barriers, please contact the Access Tech Team at access-tech-group@pcc.edu or by calling 971-722-TECH (971-722-8324).

You can read the [McGraw Hill Connect Accessibility Statement](#) and get additional info about accessibility services at their Accessibility Webpage.

Weekly Structure

This course is arranged in the Content by textbook chapters. For each chapter, students should review the Chapter Overview page for their learning objectives and assignments.

Each week, students will review material inside each chapter and then also complete and submit assignments using the McGraw Hill Connect web platform. Assignments within the chapters will direct students to the McGraw Hill Connect platform for SmartBook Assignments, Homework, and weekly quizzes. In weeks where there is a discussion assignment, these will be accessible from within the weekly content, as well as from the course navigation bar in the **Activities** drop-down menu, under **Discussions**.

Attendance & Participation

Students in this course are expected to enter the course at least three times a week to check announcements and email, study the learning materials, complete assignments, and work on projects. For our course, this will also mean entering the McGraw Hill Connect site but do not neglect to also enter the D2L course each week so you do not miss any important information. For each credit hour, a student should expect to spend at least 3 hours each week during a 10-week course. You can expect to spend at least **12 hours per week** on this 4 credit course.

Because this is a fully online course, it's important to read through everything carefully. Read, and then read again! If something is still unclear, please ask your classmates in the **Course Lobby** or send the instructor an email. I also highly recommend uploading a picture or avatar to your profile. This will help create a sense of place and community in our virtual classroom!

First Week Participation

During the first week of the term instructors must:

- Identify students who are enrolled but not engaged in a class. These are referred to as "No Show" students and will be dropped from the class as per PCC's [G302 Grading Guidelines policy](#).
- In order to avoid being dropped as a "No Show" student, you must complete the following activities before the end of the day on the first Friday of the term:
 - Complete 'Initial posting' in Week 1 Discussion in D2L

Course Communication Guidelines

The following guide will assist you in communicating with members of this course and outlines course-specific communication standards.

- Students are expected to respond to faculty or classmates' e-mail, announcements, and other modes of communication within 24 hours (unless otherwise stated). Be sure to check the **Announcements** in D2L Brightspace each time you log into the class.
- If a student has **questions regarding the content of this course**, the student should first check the **Course Lobby** to see if their question has been answered. If not, they can post their question anonymously to the forum for a timely response. If the question is about accommodation or grades, the student should email the instructor.
- If a student has questions about D2L Brightspace, Google Docs, or other technology-related questions that are **NOT** about McGraw Hill Connect, they should contact the Student Help Desk. Defer **questions related to McGraw Hill Connect** to your instructor or refer to the McGraw Hill help resources inside the **Support and Resources** area.

- In the event of an emergency, the student should email their instructor.
- The college has an expectation that all communication between instructor and student will be professional and appropriate at all times and that both parties will practice constructive communication behaviors that serve to improve the learning experience and constructively resolve disagreements or misunderstandings. Communication behaviors that involve inappropriate language, yelling, threats, interruptions or other behaviors which are abusive and destructive to the communication process are inappropriate and the instructor will not respond to that type of communication.

Discussion Forums

This course is designed with a discussion forum called the **Course Lobby**. Within the **Course Lobby** you will find two discussion topics:

- **Ask Questions!** Ask questions about the course materials. Include a descriptive topic, i.e. *Chapter 2 textbook reading*, in your post. If you know the answer, post a reply! All posts can be made anonymously.
- **Build Community!** This is a fun and friendly place for you to connect with your classmates, share ideas, and post resources.
- **Business Style Guide!** This [BA Style Guide](#) resource provides guidance on the expectations for professional business communications with examples.

Graded Assignments & Feedback

SmartBook Assignments

As a part of the McGraw-Hill Connect integration with our class, your reading assignments each week will have an assignment embedded called a SmartBook assignment. These assignments are directly related to your chapter readings and are completed and submitted inside McGraw Hill Connect.

Discussions

There are four graded discussions in our course. These will be in weeks one, three, six, and eight. Discussions will be completed inside D2L Brightspace, **not** McGraw Hill Connect. Students should use the BA Style Guide when posting discussion assignments. Refer to the [Business Style Guide](#) for language, structure, mechanics, and spelling requirements along with examples.

Homework

You will have a homework assignment each week drawing from the textbook content assigned for that week. Homework will be submitted in McGraw Hill Connect.

Quizzes

There will be a graded quiz each week that you will submit in McGraw Hill Connect.

Exams

This course will have one multiple choice cumulative final exam. The exam will be submitted inside McGraw Hill Connect.



Extra Credit

Students can earn up to 35 points of extra credit. There are up to 10 points available for the completion of McGraw Hill Connect Orientation Videos & Quiz, located inside the McGraw Hill Connect Module. There are up to 25 points available for an Enron Documentary reflection.

Feedback

All (except discussion assignments) SmartBook, homework, quizzes, and the final exam will be completed through the McGraw Hill Connect site, and results automatically reflected through the D2L Grades. Discussions will be graded and grades posted within D2L Brightspace.

To view feedback, click on Grades from the navigation bar. For the graded discussions, you can click on **View Graded Rubric** for additional feedback. For more information, visit [Viewing instructor feedback for Assignments & Discussions](#) and [Viewing Quizzes Attempts](#).

Critical Thinking Activities		100 %	
Critical Thinking Activity #1	20 / 20	100 %	 View Graded Rubric
Critical Thinking Activity #2	20 / 20	100 %	 View Graded Rubric

Grading Criteria

It is expected that students understand verbal and/or written instruction. It is the student's responsibility to clarify any information that they are not clear on. Failure to do so may result in natural consequences due to the omissions. Learn more about the [Grading Guidelines at PCC](#).

Grading Scheme

Student scores and current course grades can be viewed by going to Grades in D2L Brightspace. The grading criteria for this course is based on a weighted grading scheme.

Assessment	Points	Percent
MGH SmartBook Assignments (10 @10 points each)	100	15%
MGH Homework Sets (10 @35points each)	350	35%
MGH Quizzes (10 @30points each)	300	30%
D2L Discussions (4 @25 points each)	100	10%
Final Exam	150	10%

Assessment	Points	Percent
Extra Credit • Connect Orientation Videos & Quiz • Enron Reflection paper	Up to 10 Up to 25	
TOTAL	1,000	100%

Grading Scheme

Grading Scale

Letter Grade	Percent
A	90 - 100%
B	80 - 89%
C	70 - 79%
D	60 - 69%
F	< 59%

Grading Scale

Business and Entrepreneurship Equitable Grading Criteria

The Business & Entrepreneurship Program at PCC has adopted an equitable grading framework to support a growth mindset and evaluate our students based upon their knowledge while improving student access to learning materials and coursework. As your instructor, I am committed to supporting your learning and helping you to be successful in this course. In this course, equity grading will be applied as follows:

- Students will have three attempts for each quiz prior to the due date.
- Late assignments will be accepted for 5 days past the original due date without penalty. The 5 day extension does **NOT** apply to the Week 10 assignments and the Final Exam. No other extensions will be granted.
- D2L discussions and the Final Exam cannot be accepted beyond the due date.
- All course modules are available at the start of the term with the exception of discussions and weekly Concept Overview Videos. Please be aware that there are due dates for these activities.
- Students will be given multiple attempts to complete each homework prior to the due date.
- There will be one extra credit assignment (optional) during the term; Course Calendar will have details on the extra credit assignment.

Late Work & Make-up Policy

- No late work nor makeup unless approved prior to due date with documentation.

PCC Policies

Visit the [PCC Policies](#) page for information on:

- Academic Integrity Policy
- Accessibility Statement & Resources
- Drop/Withdraw Deadlines
- Grading Policy
- Internet Etiquette
- PCC Payment Policy
- PCC Registration Policy
- Sanctuary College
- Student Rights and Responsibilities
- Title IX/Non-Discrimination

Accommodations and Services

PCC is committed to supporting all students. If you plan to use academic accommodations for this course, please contact your instructor as soon as possible to discuss your needs. Accommodations are not retroactive; they begin when the instructor receives the "Approved Academic Accommodations" letter from you (submitted in person for courses on campus; via email for Distance Learning courses). To request academic accommodations for a disability, please contact a disability services counselor on any PCC campus. Office locations, phone numbers, and additional information may be located on the [Disability Services website](#).

Academic Integrity (rules about cheating, plagiarism, or sharing work)

Students are required to complete this course in accordance with the Student Rights and Responsibilities Handbook. Cheating includes any attempt to defraud, deceive, or mislead the instructor in arriving at an honest grade assessment, and may include copying answers from other students or using unauthorized notes during tests. Plagiarism is a particular form of cheating that involves presenting as one's own the ideas or work of another and may include using other people's ideas without proper attribution and submitting another person's work as one's own. Dishonest activities such as cheating on exams and submitting or copying work done by others will result in disciplinary actions including but not limited to receiving a failing grade. For further information, review the institution's [Academic Integrity Policy](#).

Flexibility Statement

The instructor reserves the right to modify course content and/or substitute assignments and learning activities in response to institutional, the weather, or class situations.

COVID Resources

If you need any information about the College's plans or procedures regarding COVID-19 or if you need any support, please review the [PCC COVID -19 Resources](#) page.

End of Course Syllabus