

Principles of Accounting I

BA 211 | Section Number: Z1 | Fall 2026

Instructor Information

Name: Greg Charles
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Office Phone: (503) 939-2890
Office Room: Zoom Meeting Room <https://oregoncoast.zoom.us/j/4917974262>
Office Hours: Zoom by Appointment
Secondary Contact: Dr. Sarah Whiteford, Dean of CTE and Academic Pathways,
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Course Information

Classroom: Online Zoom Meeting Room
Class Meeting time: No scheduled class meetings
Textbook:
College Accounting: A Practical Approach. 13th Edition
Author: Jeffrey Slater
Publisher: Pearson
Free copies are available to borrow at the OCCC Newport Campus Library
Materials/Equipment: Microsoft Excel or Google Sheets
Learning Management System: All courses are web-enhanced, and all students are required to have access to Canvas, which can be accessed through the main OCCC website at OregonCoast.edu.

Important dates

Last day to drop* with a refund: See the [Academic Calendar](#)
Last day to withdraw* with a 'W': See the [Academic Calendar](#)

**Be aware that dropping/withdrawing from a course may affect your financial aid*

Students are responsible for adding, dropping, and withdrawing from classes by published deadlines. The drop and withdraw deadlines are on the academic calendar. Beginning the second week, until the deadline published on the academic calendar each term, students may withdraw from classes. A mark of "W" will appear on their transcript. Tuition and fees remain on the student account when a student chooses to withdraw from a class.

Syllabus Changes:

This syllabus serves only as a guide to this course. The instructor reserves the right to change any part of this syllabus at any time due to any variety of circumstances. Methods and criteria used to evaluate student performance may also change. If and when changes occur, students will be informed in writing. Students are responsible to keep informed of syllabus changes as they occur by attending and participating in class and communicating with the instructor.

Course Description

Presents financial accounting concepts and the use of accounting information in decision making. Includes an overview of the accounting cycle. 4 credits. Prerequisites: MTH 95 and BA 101. Recommended Prerequisites: MTH 60 and BA 111.

Course Outcomes

Upon completion of the course students will be able to:

- Use the accounting cycle to develop financial statements from business transactions.
- Analyze basic business economic events to determine their effect on accounts and financial statements.
- Interpret and analyze financial statements to aid in decision making.
- Demonstrate a basic understanding of the principles of internal control and apply them to relatively straight-forward situations to identify strengths and weaknesses.
- Interpret and analyze accrual and cash flow information presented in accounts.
- Analyze issues relating to inventory, receivables, long-lived assets, liabilities and stockholder's equity and recommend appropriate accounting treatment.
- Describe basic generally accepted accounting principles.

Student Conduct

Academic Integrity

Learning is built on the fundamental qualities of honesty, fairness, respect, and trust. At Oregon Coast Community College, academic integrity is a shared endeavor characterized by truth, personal responsibility and high academic standards. Any violation of academic integrity devalues the individual and the community. One important aspect of academic integrity is academic honesty.

Violations of academic honesty include:

- Plagiarism
- Collusion/Inappropriate Assistance
- Cheating
- Fabrication/Falsification/Alteration
- Unauthorized Multiple Submission
- Sabotage and Tampering

A student who violates academic honesty will be subject to disciplinary action according to Student Rights and Responsibilities.

AI Policy

You **may not** use generative AI (GenAI), such as large language models (e.g. ChatGPT and Microsoft Copilot), in this course for your assignments, projects, or study materials. The purpose of this course is to develop and assess your understanding and skills, which requires that all submitted work be your own. Using GenAI tools can impede the learning process and compromise the integrity of your work. By creating everything yourself, you ensure a deeper engagement with the material, enhance your problem-solving abilities, and receive a fair evaluation of your progress. This approach supports a fair and effective learning environment for everyone. Fostering your critical thinking and creativity is essential for your academic growth. Additionally, if you rely on GenAI to complete your work, you may struggle to understand the concepts fully, which could quickly be discovered in a professional setting and jeopardize your employment. If you have any questions about this policy, please see the academic integrity page, or reach out to your instructor for clarification.

Policy on Mobile Communication Devices

Unless otherwise approved by the instructor, students are not permitted to operate cell phones or pagers during class or laboratory sessions, as these devices disrupt learning and teaching activities. There may be times during class when you will be permitted to use a mobile device to participate in course activities. Otherwise, students should use such communication devices only during class breaks outside the classrooms. Discuss exceptions with Instructor.

Students Rights and Responsibilities

The Student Rights and Responsibilities in the Student Handbook establishes students' freedom and protections as well as expectations of appropriate behavior and ethical academic work [<https://catalog.oregoncoastcc.org/student-handbook>].

Children on OCCC Property

Students are not allowed to bring children to classes or leave them unattended on campus. We expect compliance from both students and faculty regarding this policy.

Enrolled Minors

The college offers programs that allow minors (students under 18) to enroll in college courses. Students are advised to foster relationships that are age appropriate with classmates.

Attendance

Students are expected to attend all classes in which they are enrolled.

Students must attend and complete required assignments for the first week of the course or be administratively dropped from the course for non-attendance, unless arrangements have been made with the instructor in advance. Attendance is taken in all classes in the first week of the term. Instructors typically continue to take attendance all term.

Repeated absences will affect a student's grade.

Students are responsible for dropping or withdrawing from registered classes by talking with your Success Coach and completing the official drop/withdrawal process (see Withdrawal | Oregon Coast Community College.) Students who stop attending or have excessing absences and who fail to drop or withdraw from a class by the published deadline may earn a grade of F or NP according to the grade system option selected by the student. Students who fail to attend or stop attending classes and fail to drop those classes by the published drop deadline will be responsible for the associated tuition and fees.

Students may not attend classes they are not registered for.

Course Information

Assignments

Module Homework Assignments (100 points each - 400 points total): Homework will consist of problems following the format of exercises and problems at the end of each chapter. Assignments are to be submitted to the appropriate drop box in Canvas by 11:59 pm on the due date.

Module Tests (100 points each - 400 points total): Each module test will consist of 50 multiple choice questions worth 2 points each. You are allowed 2 attempts and only your highest score is counted. There is no time limit. Tests are to be completed in Canvas by 11:59 pm on the due date.

Grades

Assignment	Points
Module Homework Assignments 4 Problem Sets @100 pts. each	400
Module Tests 4 Module Tests @100 pts. each	400
Total Possible Points	800

Grading Scale

A = 90% - 100%

B = 80% - 89%

C = 70% - 79%

D = 60% - 69%

F = 0% - 59%

Course Schedule

The following schedule is subject to change at the instructor's discretion to better accommodate student learning, course outcomes, and course flow. Changes will be announced promptly but may occur without prior notice.

Due Dates	Required Assignments
Module 1 (Weeks 1 – 3) Deadline: Sunday, October 11th	Module 1: Accounting Foundations Chapter 1 – Accounting Concepts & Procedures Chapter 2 – Debits & Credits Chapter 3 – Beginning the Accounting Cycle Chapter 4 – The Accounting Cycle Continued Chapter 5 – The Accounting Cycle Completed Assignments ➤ Post Personal Introduction ➤ Module 1 Homework ➤ Module 1 Test
Module 2 (Weeks 4 – 6) Deadline: Sunday, November 1st	Module 2: Managing Assets Chapter 13 – Accounting for Bad Debts Chapter 14 – Notes Receivable Chapter 15 – Accounting for Merchandise Inventory Chapter 16 – Accounting for Property, Plant, Equipment, and Intangible Assets Assignments ➤ Module 2 Homework ➤ Module 2 Test
Module 3 (Weeks 7 - 9) Deadline: Sunday, November 22nd	Module 3: Liabilities & Equity Chapter 14 – Notes Payable Chapter 18 – Corporations: Organizations & Stock Chapter 19 – Corporations: Stock Values, Dividends, Treasury Stock, and Retained Earnings Chapter 20 – Corporations and Bonds Payable Assignments ➤ Module 3 Homework ➤ Module 3 Test
Module 4 (Weeks 10 & Final Week) Deadline: Friday, December 4th	Module 4: Financial Statement Analysis Chapter 21 – Statement of Cash Flows Chapter 22 – Analyzing Financial Statements Assignments ➤ Module 4 Homework ➤ Module 4 Test

Student Resources:

Americans with Disabilities Act

In compliance with the Americans with Disabilities Act (ADA), Oregon Coast Community College provides reasonable accommodation to students with disabilities. If you desire reasonable accommodation, please contact The Office of the Vice President Student Affairs (400 SE College Way, Newport, OR 97366) at 541-867- 8501, or you can email access@oregoncoast.edu. *Students are responsible for requesting accommodations in a timely manner and documenting the nature and extent of their disability.*

OCCC Email

OCCC email is the official form of communication of Oregon Coast Community College. If you have any difficulties accessing your OCCC email address please contact support at helpdesk@oregoncoast.edu

Emergency Funds

If you are experiencing challenges securing food, transportation, or housing, or have other financial issues that are affecting your ability to attend and succeed in class(es), we encourage you to apply for emergency funds. Please call, email, or visit Student Services for assistance (phone: 541-867-8544). If you are comfortable doing so, please let your instructor know about your situation. This will allow for a better understanding and could potentially lead to further support and/or resources.



Use this QR code to access the student resources webpage.

College Information

Land Acknowledgement

Oregon Coast Community College acknowledges that we reside within the ancestral homelands of the Yaquina (Yaqo'n) and Alsea (Wusi'n) Tribes. Today, those tribal descendants are represented by The Confederated Tribes of Siletz Indians. We are honored for the opportunity to teach, learn, and work on their ancestral lands. We also recognize the ongoing contributions they make to the community, Oregon Coast Community College, and the world.

Mission Statement

At Oregon Coast Community College, we equip students for success by providing educational pathways and support in response to the diverse needs of our community. Through accessible and engaging programs, we enrich the economic and civic vitality of Lincoln County and beyond.

Equal Opportunity and Non-Discrimination

Oregon Coast Community College does not discriminate on the basis of race, color, national origin, sex, disability, age, sexual orientation, gender identity, marital status, or religion in its programs and activities. The following individuals have been designated to handle inquiries regarding the non-discrimination policies:

- **Vice President Academic and Student Affairs, Dr. Kristina Holton, 541-867-8511** kristina.holton@oregoncoast.edu, or
- **Director of Human Resources, Joy Gutknecht, 541-867-8515** joy.gutknecht@oegoncoast.edu.

Updated 06/2026