Introduction

Instructor

ACCT 201:001 -- Professor Thaddeus Neururer (TNeururer@UAkron.Edu) - - (cell: 617-360-1342)

Class Time, Location, and Office Hours

ACCT 201:001 -- Tu, Th 09:15AM — 10:30AM; Polsky 421
Office Hours: T&TH 3:30 PM to 5:00 PM. (in-period or virtual), and by appointment; 263 CBA

Course Coordinator

Professor Kevin Brennan (Brennan@UAkron.Edu)

Syllabus

This syllabus contains a significant amount of detailed information about the course operation and student responsibilities. Its goal is to provide you with a valuable resource to enable efficient access to course policies and to quickly focus your attention to mastering Principles of Accounting I. The majority of your questions about course policies, due dates and other information are answered in this document. You are expected to review the syllabus and understand the document in detail.

You must score 100% on a "syllabus quiz" before access to the course materials available. You may refer to the syllabus in order to pass the syllabus quiz. Prior to scoring 100% on the syllabus quiz, you will be able to view just the syllabus in Brightspace. Once you score 100% on the syllabus quiz, all of the remaining modules of the course will open (Chapters 1 - 10, 12 materials, Assignments, Projects, Practice Exams, Exams and Professional Development).

Students may not change sections of this course after the due date for any assignments, as grades will not transfer from one section to another.

Table of Contents

To enable your quick access to specific topics in the syllabus a "Table of Contents" is presented at the end of the document. You may also link to it here.

Mission Statement of the Daverio School of Accountancy

The George W. Daverio School of Accountancy provides students with the educational background to become competent and responsible accounting professionals. With a rich history of (i) accounting education that serves both traditional and non-traditional students and (ii) close relationships with the professional community in Northern Ohio, we emphasize undergraduate and master's level education with an applied focus. The school offers a Bachelor of Science degree in Accountancy, a Master of Science in Accountancy, and a Master of Taxation.

The school stresses a learning environment that places primary importance on student success through effective teaching, complemented by faculty scholarship, interaction with the professional community, and service.

Characteristics of a graduate from the College of Business Administration

Each student who graduates from the College of Business Administration will:

- Master integrated business knowledge
- Analyze data using quantitative techniques
- Be an informed decision maker
- Develop leadership and collaboration competencies
- Use writing and oral communication skills to persuade and to mobilize action
- Demonstrate a global perspective and cross-cultural awareness
- Recognize and understand how to address ethical concerns

Course Objectives

This course provides an introduction to accounting principles including accounting for revenues, expenses, assets, liabilities, equity, accounting standards and financial statements.

Summary of Key Objectives

- Introduce accounting, the language of business
- Review the important elements related to the accumulation and recording of data in financial statements
- Review the meaning and usefulness of the information presented in financial statements
- Record basic business transactions and prepare adjusting entries
- Prepare financial statements in good form
- Understand and calculate basic ratios used to analyze financial statements
- Understand and employ primary accounting standards related to receivables, inventory, plant assets, debt and equity
- Understand and employ basic internal control procedures

Emphasis on Ethics

The discussion of ethical conduct will be integrated throughout the course through classroom discussions and the use of appropriate end-of-chapter materials. Ethical behavior in business is critical to the proper functioning of the financial markets. Accounting plays a particularly large role in this process because accounting information is used in decision-making that affects the allocation of resources throughout the economy.

Textbook and Required Material

Required textbook package¹

• Financial Accounting, Sixth Edition by Spiceland, Thomas and Herrmann,

¹ The textbook package will be made accessible to you prior to the first day of class. Printed copies of the text are available to students from the UA bookstore at an extra charge.

 McGraw-Hill Connect. This is part of the textbook package and enables access to the online material for the course. Connect may be accessed via Brightspace.

Your course package will be delivered via the UA "First Day" online delivery of course material program².

Lecture notes (in PowerPoint format) accessed via Brightspace.

Please be sure to have access to copies of the PowerPoint lectures notes provided on Brightspace in a readable and writable format during class. The PowerPoint lecture notes, provided in both .pptx and .pdf format, are a valuable framework for efficient notetaking.

Assessment

Grading basis

Student grades are determined by comparing total points earned to the total base points (900) available in the course. To receive any particular letter grade, students must have earned the minimum number of points necessary for that grade (see the grading scale below).

² "The University of Akron is in the forefront of the online delivery of course materials. We've worked to find the lowest cost option for the students. We negotiate with publishers and coordinate with Barnes and Noble to provide required online books and related course materials to you on the first day of class. Your materials for this course are being provided to you through Brightspace and will be charged through your tuition. You can opt out of the First Day program, but we advise against doing so. If you choose to opt-out, you will not have access to the materials online and you accept the responsibility for obtaining the items on your own. Since the law states that materials in this program must be provided below market value, it will be difficult to find the materials at a lower price and you will not have the option of using financial aid. If you choose to opt out, the form can be found at uakron.edu/book and must be provided to the bookstore manager before the 100% refund period as stated by The University of Akron schedule of classes. Print versions of the text may also be available for an additional purchase. Please check with the Student Union bookstore for availability."

University of Akron Grading Scale

Letter Grade	% Range	Point Range	Letter Grade	% Range	Point Range
A	92 to 100	828 900	С	72 to 77.9	648 – 701.9
A-	90 to 91.9	810 – 827.9	C-	70 to 71.9	630 – 647.9
B+	88 to 89.9	792 – 809.9	D+	68 to 69.9	612 – 629.9
В	82 to 87.9	738 – 791.9	D	62 to 67.9	558 – 611.9
B-	80 to 81.9	720 – 737.9	D-	60 to 61.9	540 – 557.9
C+	78 to 79.9	702 – 719.9	F	Below 60 %	Below 540

Grading Components³

Activity	Number	Individual Points	Total Points
Exams	3	100	300
Comprehensive Final Exam	1	150	150
Accounting Projects	3	40	120
Pre-Class Assignments	20	5	100
Post-Class Assignments	10	10	100
Smartbook			100
Professional Development	Varies		30
Total Possible Points			900

In addition to the points listed in the table above, students may earn 15 bonus points for each of four Practice Exams if a score of 80% (based on the best score) is achieved for each practice exam. This is an opportunity for 60 points. Each student has three attempts per exam to earn 80% or better; these practice exams are open book and open notes. No other opportunities for extra credit are available.

Course Policies and Procedures

Attendance

You are expected to attend every class and take exams at the scheduled times.

University Closings

If the University is closed for any reason, some due dates may be adjusted.

³ Grades cannot transfer from one section of this course to another, even during the same semester and even if you switch sections during the time period allowed by the University for adding/changing classes and sections. As such, if you change sections, you cannot receive credit for any work for which the due date has passed.

Syllabus Changes

Assignments and agenda are tentative and could change during the semester. All changes will be communicated via e-mail and/or Brightspace. You are responsible for noting such changes. You should check Brightspace and you UA email regularly for important notices from the University.

Withdrawals

Should you choose to withdraw from this class, you must follow the registrar procedures (including adherence to all deadlines), otherwise you will receive an "F" for the course.

Academic Dishonesty

Any case of cheating (attempted or accomplished) on exams, written assignments or other graded material will be dealt with consistent with university policy. Note that cheating includes both providing and/or receiving aid. Any student caught cheating on an exam will have a record of the incident placed in his/her files and will receive an 'F' for the course. Any student caught cheating on any other type of graded assignment will receive a zero for that assignment and be penalized an entire letter-grade on their final course grade (e.g., a course grade of a C- will be reduced to a D-).

Incompletes

- At the discretion of the instructor, a student may receive an "I" (incomplete) grade if s/he is passing the course, has completed substantially all of the coursework and is unable, for an exceptionally extraordinary reason that is supported by appropriate written evidence, to complete some of the course requirements.
- A student who receives an "I" grade in this course must complete the remaining requirements by the end of the following semester. Material related to this course is not accepted after that date. This means that an "I" grade that is not changed by the end of the following semester becomes a permanent "F".
- Responsibility for contacting the instructor to arrange for the completion of the work rests with the student.

Students with Disabilities

Pursuant to University policy #3359-38-01, The University of Akron recognizes its responsibility for creating an institutional atmosphere in which students with disabilities have the opportunity to be successful. Any student who feels he/she may need an accommodation based on the impact of a disability should contact the Office of Accessibility at 330-972-7928 (v), 330-972-5764 (tdd) or access@uakron.edu. The office is located in Simmons Hall Room 105.

After the student's eligibility for services is determined, his/her instructors will be provided a letter which will outline the student's accommodations. Accommodation requests must be sent to the instructor and course coordinator at least three business days prior to an exam date.

If your accommodation allows additional time, you will receive an email from the course coordinator once any time extensions have been added to his/her exams. If you do not receive this email, please contact the course coordinator. Per the Office of Accessibility Student Handbook, students who are allowed additional time should schedule breaks in between their classes in order to utilize this additional time. For exams delivered in the testing center, you must provide documentation of your accommodation to the staff in order to receive the services.

We seek to comply with all ADA mandatory accommodations and strongly encourage qualifying students to utilize the resources of the Office of Accessibility in order to succeed in this class. We will gladly accommodate requirements set by the Office of Accessibility but are unable to do so if required arrangements are not made. Changes to exam time limits cannot be made within three business days of an exam.

Additional Considerations for Online Synchronous Courses Only (not in-person classes)

In the event that a course is delivered using "online synchronous" mode, students are expected to arrange their environment in order to replicate the in-person classroom experience. Such arrangements include (but are not limited to):

- Reading the syllabus and understand course policies, assignment deadlines, professional conduct expectations, and technology responsibilities.
- Checking e-mail and Brightspace regularly for updates on the course.
- Ensuring reliable and stable connectively to all UA course resources, including access to an operational webcam. Technical issues which cause a student to miss a deadline do not qualify the student for an extension.
- Participating in lectures with an active webcam.
- Confirming the following attestation for online lectures: "I will join lectures via Teams in a private setting with minimal background disruption. For example, I will not join a lecture from a car, a restaurant or my workplace; I will not watch videos, listen to background music, converse with others either online, via cell phone or in person. If Teams detects excessive background noise or other distractions, I may be assessed an attendance points penalty."
- Confirming the following attestation for online academic honesty: "I have read the academic honestly expectations for the course and confirm my understanding of it. Further, I hereby certify that I will answer the exam questions for this course without the use of books, notes, online support, or assistance from any other person. I am relying solely on my knowledge and understanding of the course concepts and materials. I further promise that I will not discuss the exam with any other student that has not already completed the exam or share this document with any other future students.

Course Operation

Course Structure

The course will be a combination of lectures, pre-class assignments, in-class problem-solving, attendance, post-class assignments, adaptive learning assignments, professional development, projects, and exams.

Learning Management System ("Mc-Graw-Hill Connect")

Access to Connect is incorporated into the required course material. Connect may be accessed through Brightspace in the Course Materials | Content section.

Pre-Class Assignments ("Connect")

Each Pre-Class Assignment is worth 5 points. There are two Pre-Class Assignments for each chapter. For each chapter:

- Work the first Pre-Class Assignment prior to the first lecture for each chapter.
- Work the second Pre-Class Assignment prior to the second lecture for each chapter.

The two lowest Pre-Class Assignment grades will be dropped. Credit cannot be awarded for an assignment completed after the due date.

Post-Class Assignments ("Connect")

Each Post-Class Assignment is worth 10 points. The lowest Post-Class Assignment grade will be dropped. Credit cannot be awarded for an assignment completed after the due date.

Connect "Smartbook"

Connect's "Smartbook" adaptive learning system is a very effective learning tool. For each chapter, you will answer several questions. Based upon analysis of responses, Smartbook will determine strengths and gaps by Learning Objective. Smartbook will then pose customized questions and provide support of gaps, to ultimately determine the student's level of proficiency with the material.

Each Smartbook assignment is worth 10 points. Your score will be based on the percentage of the assignment completed by the due date.

The lowest Smartbook grade (from chapters 2-11) will be dropped. Credit cannot be granted for an assignment worked after the due date.

Accounting Projects

You are required to complete three projects. Each project is worth 40 points. These projects correspond with the exam coverage: Project 1 will emphasize the first four chapters of the text. Project 2 will emphasize chapters 5, 6, 7, and 8. Project 3 will emphasize chapters 9, 10, and 12 as well as help prepare you for the comprehensive final exam.

Exam Procedures

The exams will be administered on the scheduled day at the University's Testing Center at Schrank Hall North, Room 152. You must log into Brightspace.

- Exams will be offered during exam days between the hours of 09:00AM and 05:00AM. Students must plan to begin the exam in time to complete it by the 05:00PM closing time. Students may "walk-in" at any time on exam day or, to avoid a potential wait, may register a time through this URL: University of Akron Assessment & Evaluation Exam Selection | Registerblast. Based on availability, students who register will be granted access at their scheduled time, irrespective of the length of the line.
- You must display your UA ZIP ID in order to access the exam.
- You will be required to complete an "Exam Checklist" in Brightspace prior to accessing the exam. This checklist will be available one day prior to the exam at 9:00AM.
- Exams will be completed through the Connect platform and will function identically to the outof-class assignments in Connect.
- Students are allowed 60 minutes to complete each of the first three exams and two hours for the final exam. No extra time is permitted. The final exam is comprehensive.
- Exams are closed book, closed note. You will be permitted to use your own calculator or a calculator supplied by the testing center during the exam.
- You will receive your grade after all students have completed the exam.

If You Miss an Exam

- Make-up exams are not offered. If student fails to take an exam during its regularly scheduled time and has a serious, unavoidable, and documented reason (e.g., your hospitalization or death of an immediate family member), the student may apply to substitute the grade on the comprehensive final exam for the missed exam. You will be asked to provide documentation for your emergency. This policy applies to one missed exam only; all others will be assigned a grade of zero
- Your documentation will be evaluated by a faculty committee within the School of Accountancy.
- In all other cases, you will receive a grade of zero if you miss an exam.

Final Exam Conflicts

If a student has another final exam scheduled for the same time as your Accounting Principles I final exam, the student should contact your other professor first to arrange an alternative time for you to take that final exam. Given that this final exam is set for a specific date and is electronically delivered, the date for the Accounting Principles I exam cannot be changed. Continuing with this course constitutes your agreement and understanding that you must take the final exam during the University-stated time for this exam, regardless of other final exams or other conflicts you may have.

"Dropped" Grades

As mentioned in the relevant categories above, the lowest grades in the following categories are dropped: pre-class assignments (two), post-class assignments (one) and Smartbook (one). No grades will be dropped in other categories.

The intent of these "dropped" grades is to accommodate emergency situations, illness of you or a family member, death, car accident, etc. that you may encounter during the course of the semester. Since no late work can be accepted, these "dropped" grades are specifically designed to accommodate any instance in which you cannot complete the work on time.

Please use your "drops" wisely. Ideally, you should complete every assignment. Not completing an assignment and then using it for one of your "drops", while not directly affecting your class grade in that category, could impair your grade on the exam since all assignments are designed to support your understanding of the material.

Technical note: Brightspace is programmed so that your lowest grade(s) in each category are dropped and will show an "!" to indicate a dropped grade. Your first grades in each category will always indicate that they are dropped. As you complete more assignments in each category, Brightspace will shift the dropped notation to indicate grades dropped.

Professional Development

Professional development activities for this course are administered by The College's Professional Development office using the CBA "Suitable" system. To access the Suitable app:

access, required to scan any QR codes tivities you attended. Search "Suitable" in your app store and ad the Suitable app
Search "Suitable" in your app store and
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au the Sultable app
**
Log in with <u>UserID@akron.edu</u>
Click 'Continue' and log-in through the
ity of Akron portal using your
@zips.akron.edu email and password
;

Within the app you will be able to monitor the upcoming events, the points associated for each event, and your progress toward achieving at least 30 points during the semester. You can monitor your progress by going to the achievements tab and clicking on the accounting badge and check your progress bar. You can review upcoming activities by going to the activities tab.

'Achievements' tab to view your progress in each badge

You must earn 30 points from participation in professional development activities from the list provided in the Suitable app with the "Principles of Accounting" badge. Only those activities listed in Brightspace will be approved for credit in this class. Other classes/programs may offer other activities that will not count for this class (though in some instances a Principles of Account I activity may count toward another class). Most activities are worth 10 points each, so you will generally need to attend/complete three activities and may change throughout the semester.

You must record completion of the activity in the Suitable app at the time the activity is completed according to the instructions in Suitable for that activity. Students who are were registered in the course two weeks before classes begin have been registered on the app by the Suitable representative. If you registered after this date, and therefore cannot log into the app, please send an email to PD.CBA@UAkron.Edu to confirm your enrolment in Suitable.

Some activities require a screenshot to get approval for the points QR code, a reflection essay or a screen shot). The screenshot should include all relevant information, including your name in order to receive approval. The Snipping Tool app may be useful in collecting the screen shot of everything you need. If all of the relevant information is not included in the screenshot, the points will be denied, and you will be requested to resend the screenshot. Alternatively, if you are submitting a quiz grade, you can go to Assessment and Quizzes tab in Brightspace and submit that page showing your score on the quiz. It could take a few days for your credit to be visible into the system.

Suitable points are transferred monthly from the Suitable app to Brightspace.

The last day of regular classes in the semester is also the deadline for PD activity completion. *This does not include final exam schedule*. Late assignments cannot be accepted. Student must record completion of the activity in the Suitable app at the time when the activity is completed.

There are no "dropped" grades eligible in this category.

For questions on your professional development grade, please e-mail PD.CBA@UAkron.Edu listing activities from the Accounting Principles completed and for which you have received credit and the ones you completed for which you have not received credit. Your professor does not have visibility into your account in the Suitable system

Practice Exams (Bonus Points!)

"Practice exams" are completed in Brightspace. They are located in the Content area under Exam Preparation. Students earn 15 "bonus points" for each practice exam for score > 80%; students have three opportunities to take the practice exam).

Grades on the Practice Exam will transfer from Connect to Brightspace as a score out of 15 points. At the end of the semester, when grades are no longer updating from Connect, the course administrator will update grades on the Practice Exams to either 15 or 0, depending on whether the 80% threshold was attained.

Each practice exam is open book and notes. Complete studying in advance and use the practice exams as a guide near exam time to help you discover what areas of the material require more of your attention. Use your first practice exam attempt as a "timed" assignment to judge your ability to complete the actual exam during the allotted time period.

Practice Exams are due before class on Exam dates and cannot be completed after the exam.

Other Resources

Course Videos

Each chapter has a "Chapter Framework" that you may use for both learning the material and review. Certain chapters also include "Concept Overview" videos which may assist in improving your mastery of the material.

Extra Practice Problems

In addition to the chapter homework and Smartbook assignments, there are additional problems sets that you can use for practice and review. These are not graded, but provided as an opportunity extra practice for exam preparation.

Tips for Success

Mastery of Principles of Accounting I is a cumulative process; each topic builds on previous material. For this reason, student success is highly correlated with efforts to keep up with the assignments. Performance is generally not maximized by "cramming." Many students have reported certain techniques (listed below) that maximize their performance in this course.

Weekly chapter preparation

- Read the assigned chapters of your textbook, review the readings, videos and PowerPoint decks prior to each lecture
- Complete the assigned pre-class assignment before class
- Take notes to clarify any challenging concepts. The PowerPoint decks are useful framework for organizing your notes.
- Read the chapter materials again after each class
- Complete the post-class assignments for each chapter by Friday at 11:59 p.m.
- Complete the Smartbook by Sunday at 11:59 p.m.

Exam preparation

- Complete the assigned projects
- Prepare for each exam during the lecture weeks.
- Complete the projects.
- Complete the Practice Exams (extra credit!)

General preparation advice

- Achieve all points allocated to the Professional Development component of the course.
- Do not hesitate to e-mail your instructor with questions about the material.
- Work steadily throughout the week (Some students schedule particular blocks of time on certain days to work on Principles of Accounting I). Do not wait until the "last minute" to complete your work! Failing to allow enough time will create undue stress and may inhibit your ability to absorb the material.

Course Calendar

Shown below is the week-by-week calendar of due dates for this course. Please be sure to review this daily to track your progress and sure that you are keeping up with requirements.

In general, the course follows the pattern depicted below. Please be aware that there are exceptions in some weeks for university holidays.

Non-exam Weeks

Assignment	Due date
Pre-Class Assignment 1	Before the associated lecture
Pre-Class Assignment 2	Before the associated lecture
Post-Class Assignment	Fridays at 11:59 p.m.
Smartbook	Sundays at 11:59 p.m.

Exam Weeks

Assignment	Due Date
Project	Before the first class (Tuesday) of the exam week.
Practice Exam (Extra credit)	Before class on the exam date
Exam	During class on the exam date

Tuesday, Thursday Calendar

Legend: LO: Learning Objective, BE = Brief Exercises, E = Exercises, P = Problems.

Date	Reading / Chapter Review	Pre-Class	In Class	Post- Class	Smartbook
		Week 1 – 0	Chapter 1		
T 08/23	Introduction to Principles of Accounting I Chapter 1 A Framework for Financial Accounting LO1-LO3		Chapter 1 LO1-LO3		
Th 08/25	Chapter 1 A Framework for Financial Accounting LO4-LO7 Chapter Framework video	1-1: BE1-3, BE1-4, BE1-7 1-2: BE1-9, BE1-10 E1-16	Chapter 1 LO4-LO7		
F 08/26				P1-2A, P1-3A	
S 08/28					Chapter 1
	_	Week 2 –	Chapter 2		
T 08/30	Chapter 2 The Accounting Cycle: During the Period LO1-03	2-1: BE 2-1, BE 2-4, BE 2-5	Chapter 2 LO1-LO3		
Th 09/01	Chapter 2 The Accounting Cycle: During the Period LO4-07 Chapter Framework video	2-2: BE 2-8, BE 2-11, E2-14	Chapter 2 LO4-LO7		
F 09/02				P2-3A P2-7A	
S 09/04					Chapter 2

Date	Reading / Chapter Review	Pre-Class	In Class	Post- Class	Smartbook
		Week 3 – 0	Chapter 3		
T 09/06	Chapter 3 The Accounting Cycle: End of the Period LO1-LO3 Chapter Framework video	3-1: BE3-1, BE3-5	Chapter 3 LO1-LO3		
Th 09/08	Chapter 3 The Accounting Cycle: End of the Period LO4-LO7	3-2: BE3-8, BE3-10 BE3-19	Chapter 3 LO4-LO7		
F 09/09				E3-12, E3-16,	
S 09/11					Chapter 3
		Week 4 – 0	Chapter 4		
T 09/13	Chapter 4 Cash and Internal Controls LO1-LO4 Chapter Framework video	BE4-2, BE4-3, E4-5	Chapter 3 LO4-LO4		
Th 09/15	Chapter 4 Cash and Internal Controls LO5-LO8	E4-11, E4-12	Chapter 3 LO5-LO8		
F 09/16				E4-4, Integrated Excel - Bank Reconciliation	
S 09/18					Chapter 4

	_	Week 5 – Exam 1	(Chapters 1 4)		
T 09/20	Exam 1 Review	Project 1	Exam 1 Review		
Th	F 1	Practice Exam	Exam 1		
09/22 All day	Exam 1	Exam 1 Checklist	Meet in Schrank North 152		
F 09/23					
S 09/25					
	1	Week 6 –	Chapter 5		
T 09/27	Chapter 5 Receivables and Sales LO1-3 Chapter Framework video	BE5-2, BE 5-3, E 5-6	Chapter 5 LO1-3		
Th 09/29	Chapter 5 Receivables and Sales LO4-6	BE 5-18, E 5-8, E5-11	Chapter 5 LO4-6		
F 09/30				E 5-17, Tableau Dashboard Activity 5-1	
S 10/02					Chapter 5
	•	Week 7 –	Chapter 6		
T 10/04	Chapter 6 Inventory and Cost of Goods Sold LO1-4	BE6-4, BE6-5, BE6-6	Chapter 6 LO1-4		
	Chapter Framework video				
Th 10/06	Chapter 6 Inventory and Cost of Goods Sold LO5-8	BE6-9, BE6-13, BE6-14	Chapter 6 LO5-8		
F 10/07				E6-4, E6-9, E6-14	
S 10/09					Chapter 6

	Week 8 – Chapter 7				
T 10/11	Chapter 7 Long-Term Assets LO1-4 Chapter Framework video	BE7-1, BE7-5, E7-2, E7-3	Chapter 7 LO1-4		
Th 10/13	Chapter 7 Long-Term Assets LO5-8	E7-10, E7-17, E7-13	Chapter 7 LO5-8		
F 10/14				P7-1A, P7-5A	
S 10/16					Chapter 7
10/10		Week 9	Chapter 8		
T 10/18	Chapter 8 Current Liabilities LO1-3 Chapter Framework video	BE8-1, E8-1 E8-8	Chapter 8 LO1-3		
Th 10/20	Chapter 8 Current Liabilities LO4-6	BE8-7, BE8-11, BE8-16	Chapter 8 LO1-3		
F 10/21				P8-2A, P8-4A	
S 10/23					Chapter 8
		Week 10 – Exam 2	2 (Chapters 5 – 8)		
T 10/25	Exam 2 Review	Project 2	Exam 2 Review		
Th 10/27 All day	Exam 2	Practice Exam Review Quiz Exam 2 Checklist	Exam 2 Meet in Schrank North 152		
F 10/28 S 10/30					

Week 11 – Chapter 9					
T 11/01	Chapter 9 Long-Term Liabilities LO1-4 Chapter Framework video	BE9-1, BE9-3, BE9-6	Chapter 9 LO1-4		
Th 11/03	Chapter 9 Long-Term Liabilities LO5-8	BE9-8, BE9-9 BE9-10, BE9-19	Chapter 9 LO5-8		
F 11/04				P9-2A, P9-7A	
S 11/06					Chapter 9
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T 11/08	Chapter 10 Stockholders' Equity LO1-4 Chapter Framework video	BE10-4, BE10-5, BE10-7	Chapter 10 LO1-4		
Th 11/10	Chapter 10 Stockholders' Equity LO5-8	BE10-8, BE10-9, BE10-11, BE10-13	Chapter 10 LO5-8		
F 11/11				E10-12, E10-15, E10-16	
S 11/13					Chapter 10

	Week 13 – Chapter 12				
T 11/15	Chapter 12 Financial Statement Analysis LO1-3 Chapter Framework video	BE12-1, BE12-4, E12-1	Chapter 12 LO1-3		
Th 11/17	Chapter 12 Financial Statement Analysis LO4-6	E12-5, E12-6	Chapter 12 LO4-6		
F 11/18				P12-3A, Integrated Excel -Risk Ratios	
S 11/20					Chapter 12
		Week 14	- Review		
T 11/22	Review of Bonds and Dividends				
Th 11/24		Т	hanksgiving recess		
F 11/25					
S 11/27					
		Week 15 – Exam 3	(Chapters 9 – 11)		
T 11/29	Exam 3 Review	Project 3	Exam 3 Review		
Th 12/01 All day	Exam 3	Practice Exam Review Quiz Exam 3 Checklist	Exam 3 Meet in Schrank North 152		
F 12/02					Professional Development Activities

	Final Exa	am (Comprehensive)	
		Practice Exam 4	
Th		Final Exam Checklist	
12/08 All Day		Final Exam	
		Meet in	
		Schrank North 152	

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