



## ACCT 203

Financial Accounting

Fall 2021

Section 04: MWF 1:00 PM

Section 05: MWF 12:00 PM

Beatty Center 216



Instructor: Karrie Saboe, M.S. Accountancy, CPA

Office: JC Long 329

Office Hours: All in office or Zoom appointments must be scheduled using [Bookings](#)

Availability: M/W 3:00 PM – 4:00 PM

T/Th 11:00 AM – 4:00 PM

Zoom Personal Meeting ID: 863 944 3535

E-mail: [saboeke@cofc.edu](mailto:saboeke@cofc.edu)

Phone: (843) 303-0621 call or text

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*“What you bring to this class is yourself and your desire to participate, and what you do in here depends finally upon that.” -Paul Baker*

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## COURSE INFORMATION

Course Description: A survey of accounting information essential for external parties to make business decisions about an organization.

Prerequisites: Sophomore standing

## Student Learning Objectives after completion of ACCT 203:

Students should be able to:

- Analyze basic financial transactions, make journal entries, and produce financial statements after subjecting the transactions to the accounting cycle.
- Demonstrate an understanding of and proficiency in producing the income statement, retained earnings statement, balance sheet, and statement of cash flows.
- Demonstrate a basic understanding of the foundational financial accounting principles and concepts including matching, revenue recognition, articulation, historical cost, conservatism, full disclosure, inventory cost flows and valuation, bad debt accounting, time value of money, depreciation, and fair market value.
- Demonstrate an understanding of internal controls, the financial reporting environment including key regulatory institutions, and the importance of ethical behavior by accountants within the financial reporting environment.
- Demonstrate an understanding of the role that information technology plays in the contemporary financial reporting environment.

## School of Business Learning Objectives

### Relevant to This Course:

**QUANTITATIVE FLUENCY:** Students will demonstrate competency in logical reasoning and data analysis skills. In this course, you will learn the process of preparing journal entries to record transactions in the General Journal, post the transactions to the General Ledger, prepare the four basic financial statements and interpret and analyze the data (in other words, not just prepare the financial statements, but be able to interpret and analyze what they are saying).

**GLOBAL AND CIVIC RESPONSIBILITY:** The skills learned in this course will allow Students to recognize and be able to appraise ethical dilemmas involved in business decisions and financial reporting, including internal and external pressures related to these topics, and competently engage in discourse aimed at resolution of these dilemmas utilizing relevant discipline specific knowledge. Specific attention will be paid to Accounting Principles Generally Accepted in the United States of America and, from time to time, the Code of Professional Conduct promulgated by the American Institute of Certified Public Accountants.

**INTELLECTUAL INNOVATION AND CREATIVITY:** Students will be able to demonstrate their resourcefulness and originality in addressing extemporaneous problems. This course will enable students to prepare and interpret financial data and, based on the results of operations, identify areas to minimize certain expenses and generate additional revenue.

**SYNTHESIS:** Students will demonstrate the ability to integrate knowledge from multiple disciplines incorporating learning from both classroom and non-classroom settings in the completion of complex and comprehensive tasks. In this course, students will consider application of multiple studies including management, finance, and marketing.

### Department of Accounting and Business Law Learning Objectives relevant to this course:

This introduction course is designed to provide students with a basic understanding of the most fundamental concepts in accounting and thereby equip students to be **Functional in their Knowledge of Accounting**. Through the material covered the course will expose students to ethical and social dilemmas and thereby make the students **Aware of the Ethical Responsibilities of Accounting Professionals**.

## COURSE REQUIREMENTS

Course Materials:

1. ***Fundamentals of Financial Accounting, Seventh Edition*** by Philips, Clor-Proell, Libby, and Libby, McGraw-Hill, 2022, included with access to *Connect*, McGraw-Hill's online resource for the textbook.



2. **Connect registration:**
  - a. Log in to Oaks and click on **Content > Orientation Module > DO**
  - b. Click on the **McGraw-Hill Campus** link and follow the on-screen instructions.
  - c. You do not have to pay when you register for Connect. You are given a two-week trial before you must pay to continue using Connect.
3. **Calculator:** Basic 4-function calculator.

Hardware:

A computer with high speed internet access, sound card, microphone, external speakers or headphones and a webcam. Bring your computer to every class session. A printer is recommended, but not required.

Software/Applications:

1. Consistent and reliable access to high speed internet.
2. Access to the following applications:
  - a. A [scanner app](#) (to convert document pictures to pdf files). Some examples are JotNot Pro and Office Lens. I will not accept jpeg (or any photo) files as a submission for an assignment.
  - b. [Zoom](#) ([Authentication Profile](#)) During live Zoom sessions, you must log-in using your authenticated CofC zoom profile. Your video should be turned on (when appropriate) and is required. You may use a virtual or blurred background. In lieu of video, you must have a picture, emoji, etc. so I'm not looking at a blank screen. Zoom should also be installed on your mobile phone. [Class Zoom Rules](#)
  - c. [Flipgrid](#) will be used to facilitate icebreakers and class discussions [Learn about Flipgrid.](#)
  - d. [OAKS](#) is the class portal. Log into OAKS through MyCharleston. [Learn about OAKS.](#)
  - e. [One Drive](#) and [Excel](#) available through the College of Charleston Microsoft 365. [Getting started with Microsoft 365](#)

## COURSE FORMAT

This course is listed as a lecture, in-person course. However, if there are a series of COVID-19 absences, I may elect to move the section to a fully online (synchronous) mode for the duration of the time students are in quarantine.

- If you are required to quarantine or isolate, it is your responsibility to make arrangements with me to keep up on your coursework ([see attendance policy](#)).

Course material will be organized into content modules that you will be able to access and progress once they are released in accordance with the course schedule. I encourage you to set a weekly schedule to work through the material to stay organized and avoid procrastination. *Each module will be accompanied by a checklist to assist time management and organization.* More specific instructions for each assignment will be posted under the content section within OAKS.

## KEYS TO SUCCESS

### 1. Don't be a stranger!

I recommend logging in often (at least 4 times per week) to ensure you are accessing material in manageable amounts, staying informed of announcements, and participating in lecture discussions. Register on OAKS to receive [notifications](#).

### 2. Time Management

Plan for an average of 8-10 hours of coursework per week. Certain modules will

require more work than other modules.

### 3. Get a running start

The first four weeks of this course are critical to your success. Commit to reading the text, completing the assignments, and asking questions.

### 4. Module Checklist

Review and use each module checklist.

### 5. Communicate with me

I can't work with you toward a solution if I don't know there is a problem.

Use [Bookings](#) to schedule meetings with me. I make every effort to be available.

### 6. Find study buddies

Accounting is new for most of the class. Working through homework problems together is helpful. Use the [tutor lab](#).

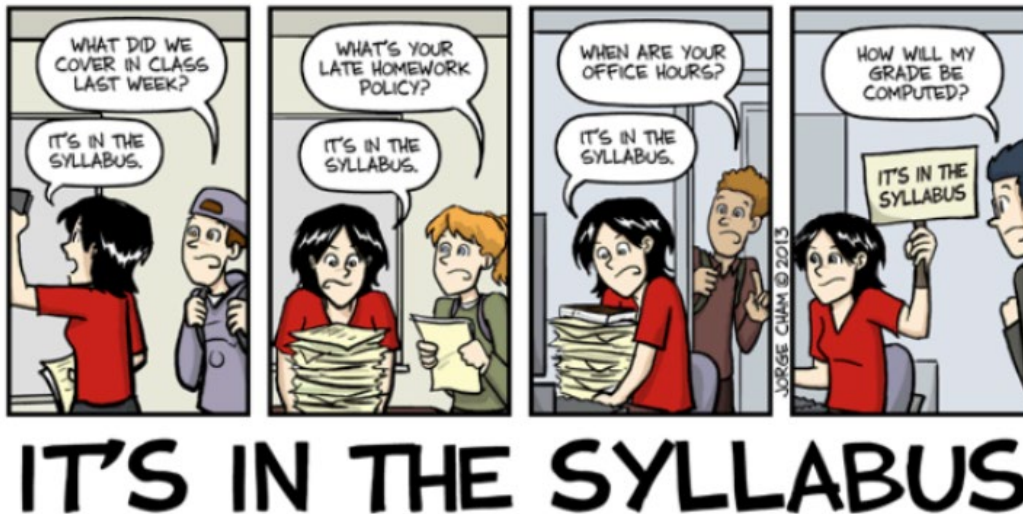
### 7. Technical problems?

Resolve technical problems promptly. Go to [HELP](#) for access to all the IT services. Technical issues are not an excuse for missing assignment deadlines.

## CLASS POLICIES

### General Policy:

It is your responsibility to read the syllabus and learn the course policies and procedures. Not knowing course policies and procedures is not an excuse for not following class guidelines and will result in grading penalties.



### Communication Strategies:

1. If you experience **technical issues** with OAKS contact go to the Help & Training tab in [My Charleston](#). If I said something is available on OAKS and you can't access it, [email me](#). If you are having Connect issues, contact [customer service](#). ASAP
2. If you have **questions about course content** or an assignment (further clarification on assignment directions) check OAKS, ask a friend, or [email me](#).
3. All **other comments or concerns** regarding the course or personal needs should be expressed to me through email or via office hours. Office meetings should be scheduled using [Bookings](#). *\*If a face-to-face meeting is scheduled, I require that we wear masks and follow the College of Charleston social distancing rules.*
4. I will respond to discussion board posts and emails sent Monday-Friday within 24 hours. Posts and emails sent on Saturday and Sunday will be responded to within 48 hours. **If I have not responded in accordance with these terms** (or you have an emergency) you may text me a gentle reminder to check correspondence.

**Attendance Policy:**

Class discussions have many benefits, so in general, I expect you to attend class when you are able and healthy. Attendance is mandatory for success in this course. Because I know that life happens, I grant each of you three (3) 'absent hall passes', no explanation necessary. After three absences, you begin to lose participation points.\* And because sometimes life really throws you curve balls, I suggest you use your absent hall passes wisely and [communicate](#) with me as soon as possible.

*\*If you experience an event that causes a significant and sustained disruption to your progress in the course – beyond the occasional absences noted above – I will make every attempt to provide you with reasonable accommodations as long as the course goals and learning objectives are not compromised. Examples of sustained disruption include serious illness or injury, victimization, legal obligations, or military service.*

**Technology Policy:**

Any and all technology devices used in the classroom (or during a synchronous Zoom class) are for the purpose of enhancing learning. Before class begins, all smart phones, laptops, iPads/tablets, smart watches, etc should be placed in "do not disturb" mode. Use of such devices for purposes other than class participation will result in a loss of use of all electronic devices for the class session. Repeat offenders will be marked absent and may be asked to leave the class session. If you are making the time to attend class, commit to being present. The outside world can wait 50 minutes.\*

*\*If something significant is happening in your life that you may need to be contacted during class, please let me know prior to the start of class.*

**Recording of Classes (via Zoom):**

As a general practice, I do not record class sessions. If you know you can't attend class, I will consider advance requests to record a class session\*. However, most lessons have been recorded and can be found on OAKS within each module.

*\*By attending and remaining in this class, the student consents to being recorded. Recorded class sessions are for instructional use only and may not be shared with anyone who is not enrolled in the class.*

**Honor Code and Academic Integrity:**

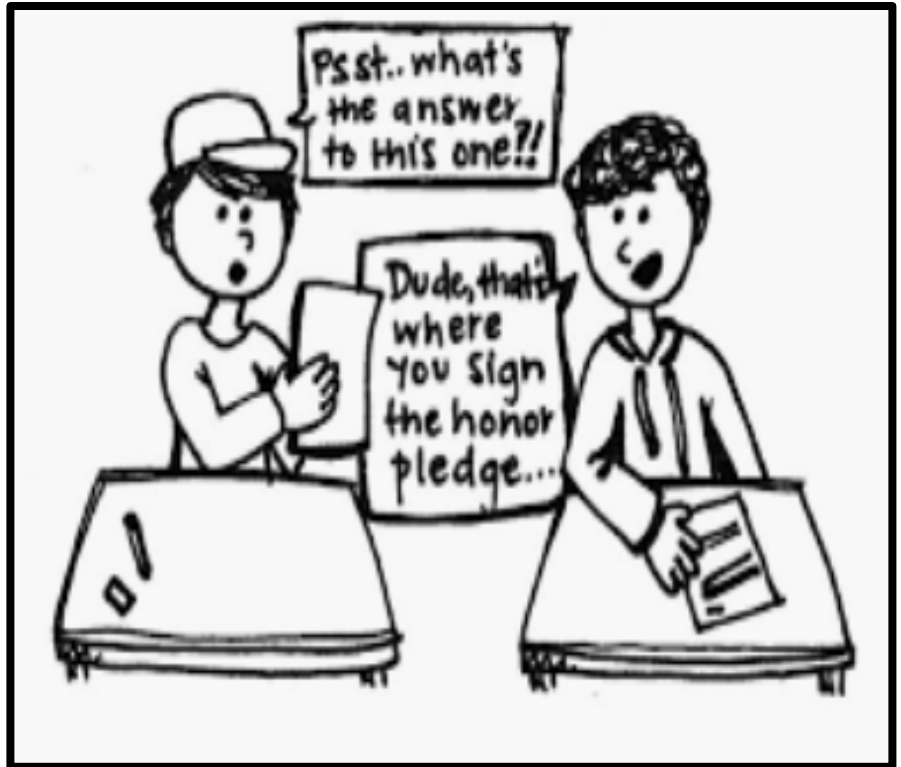
I expect you to conduct yourself within the guidelines of the honor system. (See Student Handbook\*) All academic work should be done with the high level of honesty and integrity that this institution demands! If you aren't sure, *just ask*.

You should be aware that unauthorized collaboration--working together without permission-- is a form of cheating. Unless the instructor specifies that you can work together on an assignment, project, quiz and/or test, no collaboration during the completion of the assignment is permitted. Other forms of cheating include possessing or using an unauthorized study aid (which could include accessing information via a cell



phone or computer), copying from others' exams, fabricating data, and giving unauthorized assistance. Remember: Just because you *can*, doesn't mean you should.

If you are found responsible by the Honor Board for academic dishonesty you may receive an XXF in the course, indicating failure of the course due to academic dishonesty. This grade will appear on your transcript for two years after which you may petition for the XX to be expunged. You may also be placed on disciplinary probation, suspended (temporary removal) or expelled (permanent removal) from the College by the Honor Board.



\* A complete version of the Honor Code and all related processes can be found in the Student Handbook at <http://deanofstudents.cofc.edu/honor-system/studenthandbook/5-the-honor-code.php>.

#### **Disability Statement:**

The College will make reasonable accommodations for persons with documented disabilities. Students should apply at the Center for Disability Services/SNAP, located on the first floor of the Lightsey Center, Suite 104. **Students approved for accommodations are responsible for notifying me as soon as possible and for contacting me no later than one week before accommodation is needed.**

#### **Inclement Weather:**

If the College of Charleston closes and members of the community are evacuated due to inclement weather, students are responsible for taking course materials with them in order to continue with course assignments consistent with instructions provided by faculty. In cases of extended periods of institution-wide closure where students have relocated, instructors may articulate a plan that allows for supplemental academic engagement despite these circumstances. *Check your email often.*



**Academic Support Services:**

The Center for Student Learning (CSL), located on the first floor of the Addlestone library, offers a wide variety of free tutoring and other academic resources. The Accounting Lab specifically, is free, walk-in tutoring, provided by upper-level accounting students. All services are described, and all lab schedules are posted on the CSL website <http://csl.cofc.edu/>, or call 843.953.5635 for information. You can find additional information for virtual tutoring <https://csl.cofc.edu/labs/index.php>.

**Mental & Physical Wellbeing:**

If you find yourself experiencing physical illnesses, please reach out to student health services (843.953.5520). And if you find yourself experiencing any mental health challenges (for example, anxiety, depression, stressful life events, sleep deprivation, and/or loneliness/homesickness) please consider contacting either the Counseling Center (professional counselors at <http://counseling.cofc.edu> or 843.953.5640) or the Students 4 Support (certified volunteers through texting "4support" to 839863 or visit <http://counseling.cofc.edu/cct/index.php>).

**Food & Housing Resources:**

If you are facing challenges in securing food (such as not being able to afford groceries or get sufficient food to eat every day) and housing (such as lacking a safe and stable place to live), please contact the Dean of Students for support (<http://studentaffairs.cofc.edu/about/salt.php>). Also, you can go to <http://studentaffairs.cofc.edu/student-food-housing-insecurity/index.php> to learn about food and housing assistance that is available to you.

## ASSESSMENT &amp; GRADING



**Grading Criteria and Scale:** I will calculate your grade based on the total number of points earned from each of the following assessment tools. A grade for every assignment will be posted in the gradebook feature of OAKS so that you can track your progress over the course of the semester. Please contact me if you feel there is an error with the gradebook.

**Grade Policy:**

Your course grade will be determined based upon the following (total points subject to change):

<u>Activities</u>	<u>Points Available</u>	<u>Letter Grade</u>	<u>Percentage</u>	<u>Points Needed</u>
<b>Class Participation</b> (lecture aids & attendance)	25	A	92+	616-670
<b>Progress quizzes</b>	25	A-	90.0-91.9	603-615
<b>Handwritten Assignments</b> (13 assignments uploaded to OAKS, lowest dropped)	60	B+	87.0-89.9	583-602
<b>Connect Assignments</b> (13 assignments completed using <i>Connect</i> , lowest dropped)	60	B	82-86.9	549-582
<b>Comprehensive Problem (CH 4)</b>	50	B-	80.0-81.9	536-548
<b>Dr-Cr (mini) Exam</b>	50	C+	77.0-79.9	516-535
<b>Exam #1</b> (Chapters 1,2,3 & 4)	100	C	72.0-76.9	482-515
<b>Exam #2</b> (Chapters 5, 6, & 7)	100	C-	70.0-71.9	469-481
<b>Exam #3</b> (Chapters 8 & 9)	50	D+	67.0-69.9	449-468
<b>Exam #4</b> (Chapter 10 & App C)	50	D	62.0-66.9	415-448
<b>Final Exam</b> (30% Chapters 11 & 12 70% cumulative)	100	D-	60.0-61.9	402-414
<b>Total Points</b>	670	F	Below 60	0-402

**Course Activities:****Class Participation:**

Class participation consists of attendance and completion of the Lecture Aids. I take attendance every day. You will earn a point for every class attended and a point for every completed Lecture Aid submitted to OAKS. Your total participation percent multiplied by 25 points equals your participation grade.

**Lecture Videos & Textbook:**

Lecture videos will be an overview of the topics that will be discussed during live class sessions (Zoom or in-person). You are required to watch the videos and read your textbook by the assigned date.

**Progress Quizzes:**

Progress quizzes are intended to assess the retention of video lectures and material which is currently being discussed in class. Every Module builds on the prior Module. If you get behind, it's very difficult to catch-up. Progress quizzes may be on paper, on OAKS, or on Connect. Therefore, it is important that you bring your computer to class every day. Your total quiz percentage points earned for the entire semester multiplied by 25 points equals your progress quiz grade.

**Lecture Aids:**

Lecture Aids are intended to be completed during lecture videos or class discussions. It is helpful if you can print the lecture aids to take notes and work problems. The Lecture Aids are also a helpful study tool to prepare for exams. Completed Lecture Aids are to be uploaded to OAKS as a part of your participation grade.

**Homework Assignments:**

Most chapters have two homework assignments; handwritten and Connect. For each assignment, you will be required to solve several end-of-chapter exercises and problems. Handwritten assignments are to be uploaded to OAKS by the assigned date and time. Credit is given based on your *effort*. Connect assignments are completed using Connect by the assigned date and time. Credit is given based on *accuracy*. Your twelve (out of 13) highest scores for *each group* of homework assignments will be used in determining your course grade. For *Connect* instructions and best practices, click [Connect](#). Assignments turned in after the due date lose 10% of total points earned for each day late.

**Comprehensive HW Problem**

This supersized homework problem will review chapters 1-4 and ensure you have the foundational competency needed to move forward. The assignment is completed using *Connect*, but I cannot stress enough the importance of working it on paper while completing it in *Connect*.

**Exams**

All exams will be administered during regular scheduled class sessions. If, at the time of an exam, the class is in an online status, students are required to be logged into Zoom with video turned on. Partial credit may be available if scratch paper used during the exam is

scanned using a scanner app and submitted to Dropbox on OAKS. Accounting is easier when you write problems on paper. *Make-up examinations are not given. If a student misses an exam for reasons deemed extreme (serious illness, death, hospitalization etc.) the un-curved grade of the lowest exam score (not to include the final exam) for the semester will be substituted for the missed exam. The final exam may not be exempted for any reason.*

### **Scheduled class meetings**

Lectures will take place during the normally scheduled class time via Zoom (if in an online status) or on campus. You are expected to come prepared to ask questions and work problems. Advance notice of your absence is preferred; however, emergencies happen. *Communicate with me as soon as you are able.*

### **In general**

All handwritten assignments are due before class begins (uploaded to OAKS) and all Connect assignments are due by 11:59 pm EST as indicated in each Module. **All assignments are to be completed and turned in on time.** If you are having technical difficulties, notify me immediately using one of the outlined [communication strategies](#). Please note, computer failure or unavailability does not constitute an excuse for not completing assignments by the due date. It is your responsibility to ensure you have internet access to successfully complete this course. This may require you to be creative in cases where your original plan for network access falls through (i.e. Use your phone or find a friend with internet access).

Due dates are subject to change and you will be notified via the OAKS announcement board. **I encourage you to subscribe in OAKS to receive notifications about updates.** To subscribe, select the down arrow next to the “news” header on the course home page. Select Notifications, then select the types and methods of notifications you wish to receive. This notification system will greatly improve your ability to stay informed of course-related happenings.

### **Pivot to online policies:**

#### **Netiquette Policies:**

I have outlined some general online behavioral guidelines that I expect everyone to follow. As with inappropriate classroom behavior, I reserve the right to remove you from the course if you violate the netiquette policies.

#### **Zoom etiquette**

- ✚ **Don't be late.** Like F2F classes, tardiness is disruptive to others and detrimental to your success. I begin every class with “need to know” details.
- ✚ **Turn on your camera.** If the unexpected does happen during class, turn your video off and mute your microphone. You can explain later.
- ✚ **Sit still, in a chair at a desk** (not in your bed, driving your car, or walking your dog).
- ✚ **Get dressed.**
- ✚ **No eating.**
- ✚ **Get good at interrupting and asking questions.**

- ✚ **Close the door.** *In other words, avoid busy, public spaces.*
- ✚ **Don't multitask.** *I don't want to see your phones in the classroom or on video.*

### Discussion Boards

Online communication often lacks nonverbal cues present in face-to-face interactions. Every post consists of three elements: the sender, the message, and the receiver. Be cognizant that messages can easily be misunderstood for many different reasons. Please abide by the following rules while communicating with myself or your classmates.

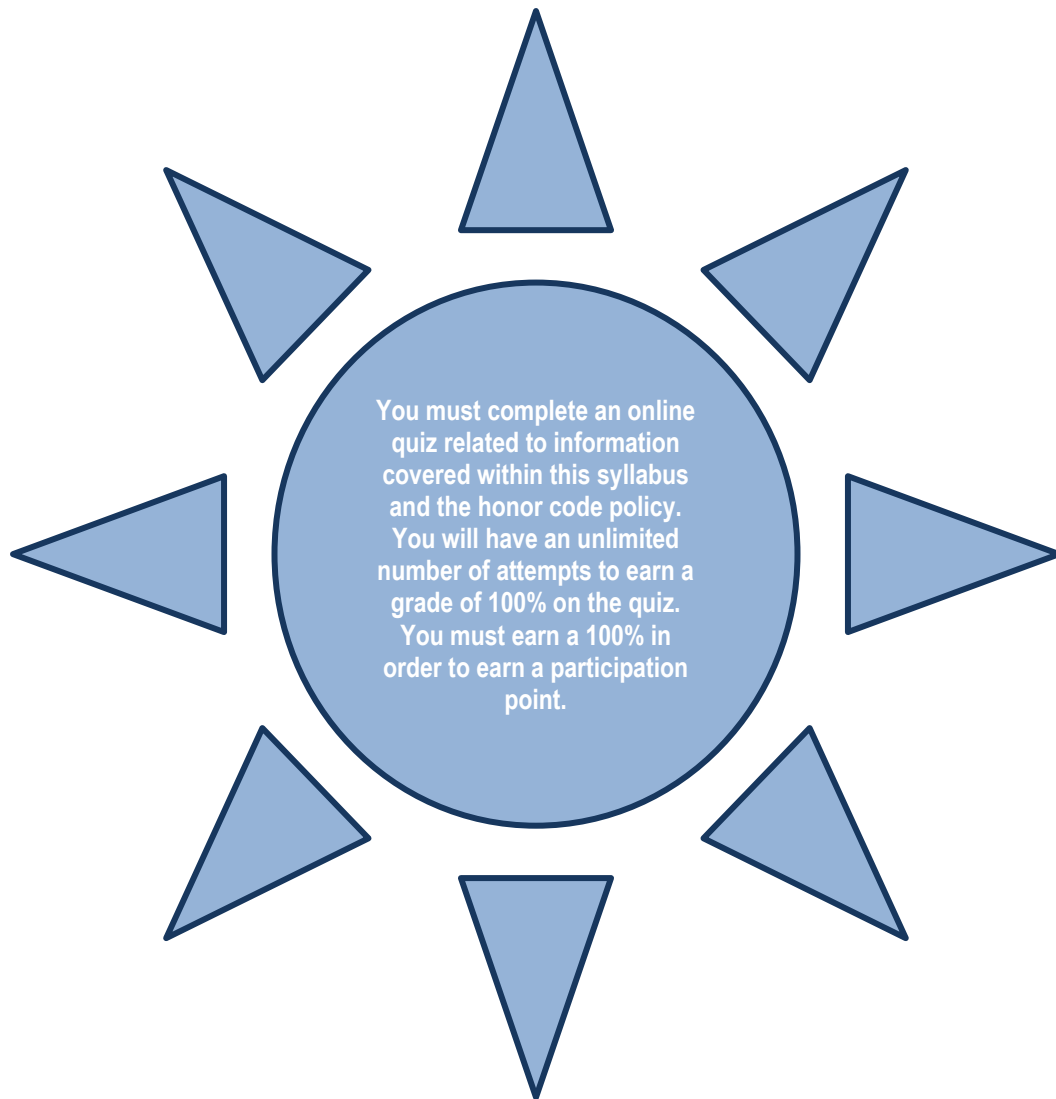
- ✚ Tend your threads. Reply to everyone who has contributed to the conversation you started.
- ✚ Use appropriate capitalization. (All capital letters = YELLING)
- ✚ Be mindful of "flames". Take a moment to catch your breath before you post an emotional response. Allow yourself and others perspective.
- ✚ Take a moment to review before you post a comment. You cannot take it back.
- ✚ Use clear and descriptive subject lines in emails and discussion board threads.

### Connect instructions and best practices:

1. Click on the homework assignment you want to complete. The due date is shown next to the name of each assignment.
2. Solve an exercise/problem using *paper and pencil* and then enter your answers into the spaces provided in *Connect*.
3. At the bottom of each exercise/problem, you can ask *Connect* to **Check My Work**. **You may use Check My Work twice for each exercise/problem.** This does not count as an "attempt" for a grade. If you have answered the exercise correctly, move on to the next one. If not, you can try again. *Connect* will tell you which parts of the exercise/problem you missed.
4. There are **Hints** at the bottom of some (but not all) exercises/problems. If you click on **Hint**, *Connect* will demonstrate how to solve a similar problem.
5. You can **Save and Exit** without submitting your work for grading. If you have not submitted your work prior to the deadline, *Connect will automatically submit it for you.*
6. Click on **Submit** to submit your work for grading. You will immediately receive a score for that assignment. If you are not satisfied with your score and the due date has not passed, you can rework the assignment and **Submit** again. You are allowed to **Submit 2** times. Only your highest score will be used for determining your course grade.

### Note:

**SAVE, SAVE, SAVE!** *Connect*, like any technology, has issues occasionally. You will be very frustrated if you have not written your answers on paper and you have not saved your work as you complete each exercise.



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**COURSE SCHEDULE (cont. on next page)**

# FINANCIAL ACCOUNTING

Date	Day	Module Details	Chapter	Topic	Points per Module	
Prior To Class		Module "O"	Lecture Day	Flipgrid	Flipgrid due 8/23/21 @11:59 PM	
August	24	Tues	<b>Module 1 Week 1</b>	GoTo OAKS> Content> Module 1 Week 1 for detailed schedule		
1	25	Wed	Lecture Day/ <b>First Day of Class</b>	<b>Orientation CH 1-4</b>	<b>100% on Syllabus Quiz by 11:59 PM</b>	
	26	Thu				
2	27	Fri	Lecture Day	CH 1	CH1 A	
	28	Sat				
	29	Sun				
Last Day to drop/add	30	Mon	Lecture Day/ <b>Last Day Drop/Add</b>	CH 1	CH1 B/CH 1 Progress Quiz	<b>3.125</b>
	31	Tues	<b>Module 1 Week 2</b>	GoTo OAKS> Content> Module 1 Week 2 for detailed schedule		
September	1	Wed	Lecture Day	CH 2	CH 2 Handouts Steps 1&2	<b>5</b>
	2	Thu			Connect CH 1 & 2A DUE!	<b>5</b>
5	3	Fri	Lecture Day	CH 2	CH 2 Handouts Steps 3-5	<b>5</b>
	4	Sat				
	5	Sun				
6	6	Mon	Lecture Day	CH 2/CH 3	<b>CH 2 Progress Quiz</b>	<b>8.125</b>
	7	Tues	<b>Module 1 Week 3</b>	GoTo OAKS> Content> Module 1 Week 3 for detailed schedule		
7	8	Wed	Lecture Day	CH 3	CH 3 Handouts	<b>5</b>
	9	Thu				
8	10	Fri	Lecture Day	CH 3	CH 3 Handouts	
	11	Sat				
	12	Sun				<b>5</b>
9	13	Mon	Lecture Day	CH 3	<b>Debit/Credit Quiz</b>	<b>50</b>
	14	Tues	<b>Module 1 Week 4</b>	GoTo OAKS> Content> Module 1 Week 4 for detailed schedule		
10	15	Wed	Lecture Day	CH 4	CH 4 Lecture Aid	<b>5</b>
	16	Thu				
11	17	Fri	Lecture Day	CH 4	CH 4 Handouts	<b>5</b>
	18	Sat				
	19	Sun				
12	20	Mon	Lecture Day	CH 4	CH 4 Handouts	<b>50</b>
	21	Tues	<b>Module 1 Week 5</b>	GoTo OAKS> Content> Module 1 Week 5 for detailed schedule		
13	22	Wed	Lecture Day	CH 1-4	Catch-up/Review	
	23	Thu				
14	24	Fri	Lecture Day	<b>CH 1-4</b>	<b>Exam 1 Day 1</b>	<b>50</b>
	25	Sat				
	26	Sun				
15	27	Mon	Lecture Day	<b>CH 1-4</b>	<b>Exam 1 Day 2</b>	<b>50</b>
	28	Tues	<b>Module 2 Week 1</b>	GoTo OAKS> Content> Module 2 Week 1 for detailed schedule		
16	29	Wed	Lecture Day	CH 5	Fraud Lecture	
	30	Thu				
October	1	Fri	Lecture Day	CH 5	Internal Controls/ Bank Reconciliation	<b>5</b>
	2	Sat				
	3	Sun				



# FINANCIAL ACCOUNTING

Date	Day	Module Details	Chapter	Topic	Points per Module
18	4 Mon	Lecture Day	CH 6	Merchandising Company Intro	5
	5 Tues	<b>Module 2 Week 2</b>	<a href="#">GoTo OAKS&gt; Content&gt; Module 2 Week 2 for detailed schedule</a>		
19	6 Wed	Lecture Day	CH 6	Purchase/Sale Transactions	5
Midterm Opens	7 Thu				
20	8 Fri	Lecture Day	CH5/CH 6	<b>CH 5/6 Progress Quiz</b>	<b>8.125</b>
	9 Sat				
	10 Sun				
21	11 Mon	Lecture Day	CH 7	Inventory methods	
	12 Tues	<b>Module 2 Week 3</b>	<a href="#">GoTo OAKS&gt; Content&gt; Module 2 Week 3 for detailed schedule</a>		
22	13 Wed	Lecture Day	CH 7	Inventory LCM	5
	14 Thu				
23	15 Fri	Lecture Day	CH 7	<b>CH 7 Progress Quiz/ Review for Exam 2</b>	<b>8.125</b>
	16 Sat				
	17 Sun				
NO Classes FALL BREAK	18 Mon	<b>NO CLASS</b>	<b>FALL BREAK</b>		
	19 Tues	<b>Module 3 Week 1</b>	<a href="#">GoTo OAKS&gt; Content&gt; Module 3 Week 1 for detailed schedule</a>		
Midterm Grades Due	20 Wed	Lecture Day	<b>CH 5-7 EXAM</b>	<b>Exam 2</b>	<b>100</b>
	21 Thu				
25	22 Fri	Lecture Day	CH 8	Credit & Bad Debt	
	23 Sat				
	24 Sun				
26	25 Mon	Lecture Day	CH 8	Allowance Method/ <b>CH 8 Progress Quiz</b>	<b>10</b>
	26 Tues	<b>Module 3 Week 2</b>	<a href="#">GoTo OAKS&gt; Content&gt; Module 3 Week 2 for detailed schedule</a>		
27	27 Wed	Lecture Day	CH 9	<b>Long-lived Asset Terms QUIZ</b>	<b>3.125</b>
	28 Thu				
Last Day to "W"	29 Fri	Lecture Day/ <b>Last Day to "W"</b>	CH 9	Depreciation	5
	30 Sat				
	31 Sun				
November	1 Mon	Lecture Day	CH 8-9	Catch-up/Review	5
	2 Tues	<b>Module 4 Week 1</b>	<a href="#">GoTo OAKS&gt; Content&gt; Module 4 Week 1 for detailed schedule</a>		
30	3 Wed	Lecture Day	<b>CH 8-9</b>	<b>Exam 3</b>	<b>50</b>
	4 Thu				
31	5 Fri	Lecture Day	CH 10 A	Liabilities	
	6 Sat				
	7 Sun				
32	8 Mon	Lecture Day	Appx C	Future & Present Value	5
	9 Tues	<b>Module 4 Week 2</b>	<a href="#">GoTo OAKS&gt; Content&gt; Module 4 Week 2 for detailed schedule</a>		
33	10 Wed	Lecture Day	CH 10 B	Bonds	
	11 Thu				
34	12 Fri	Lecture Day	CH 10 B	Bonds	<b>10</b>
	13 Sat				
	14 Sun				

# FINANCIAL ACCOUNTING

Date	Day	Module Details	Chapter	Topic	Points per Module
35	15 Mon	Lecture Day	CH 10 & Appx C	CH 10/AppxC Progress Quiz/Review	8.125
	16 Tues	<b>Module 5 Week 1</b>	<a href="#">GoTo OAKS&gt; Content&gt; Module 5 Week 1 for detailed schedule</a>		
36	17 Wed	Lecture Day	<b>CH 10 &amp; Appx C</b>	<b>Exam 4</b>	50
	18 Thu				
37	19 Fri	Lecture Day	CH 11	Stockholders' Equity Terms	
	20 Sat				
	21 Sun				
38	22 Mon	Lecture Day	CH 11	Dividends	5
	23 Tues	<b>Module 5 Week 2</b>	<a href="#">GoTo OAKS&gt; Content&gt; Module 5 Week 2 for detailed schedule</a>		
	24 Wed	Thanksgiving Break	NO CLASS		
	25 Thu				
	26 Fri	Thanksgiving Break	NO CLASS		
	27 Sat				
	28 Sun				
39	29 Mon	Lecture Day	CH 11	CH 11 Progress Quiz	8.125
	30 Tues	<b>Module 5 Week 3</b>	<a href="#">GoTo OAKS&gt; Content&gt; Module 5 Week 2 for detailed schedule</a>		
December	1 Wed	Lecture Day	CH 12	Cash Flow Stmt Theory/Class Exercise	
	2 Thu				
41	3 Fri	Lecture Day	CH 12	Prepare a CF Statement	5
	4 Sat				
	5 Sun				
Last Day of MWF classes	6 Mon	Lecture Day	CH 11-12	Exam Review/CH 12 Progress Quiz	8.125
	7 Tue	Reading Day	StudyStudyStudyStudyStudyStudyStudyStudyStudyStudyStudyStudyStudyStudyStudy		
	8 Wed				
	9 Thu				
	10 Fri	<b>Exam_05 (12:00PM) 1:00PM-3:00PM</b>	<b>FINAL EXAM Chapters 11 &amp; 12 (30%) Cumulative (70%)</b>		100
	11 Sat				
	12 Sun	<b>Exam_04 (1:00PM) 1:00PM-3:00PM</b>	<b>FINAL EXAM Chapters 11 &amp; 12 (30%) Cumulative (70%)</b>		
Total Points (does not include participation grade)					645

25%	<b>Homework</b>	<b>170</b>
	Handwritten	60
	Connect	60
	Progress Quizzes	25
	Participation	25
7%	<b>Comprehensive Prob</b>	<b>50</b>
7%	<b>DR CR Quiz</b>	<b>50</b>
45%	<b>EXAMS</b>	<b>300</b>
	Exam 1	100
	Exam 2	100
	Exam 3	50
	Exam 4	50
15%	<b>FINAL EXAM</b>	<b>100</b>
100%	<b>TOTAL POINTS</b>	<b>670</b>