

University of Texas at Arlington
College of Business Administration - Department of Accounting
Fall Semester 2018

Course Title: Principles of Accounting I
Course Number: ACCT 2301-001/004
Section: Section 001 – MWF 8:00 – 8:50 A.M., COBA 243
Section 004 – MWF 10:00 – 10:50 A.M., COBA 256
Instructor: John Repsis
Office: COBA Room 409A
Office Hours MWF 9:00 – 9:50 A.M. and 11 A.M. – 12 P.M.; Other times by appointment
Phone: 817-272-3179 (direct) or 817-272-3481 (department)
E-Mail: JSRepsis@uta.edu (always include Acct 2301 – 001/004 in the subject line or reply to the Blackboard message previously sent)
Faculty Profile: <https://mentis.uta.edu/explore/profile/john-repsis>

DISCLAIMER: CHANGES TO THIS SYLLABUS (INCLUDING EXAMINATION DATES) MAY OCCUR DURING THE SEMESTER WHEN NECESSARY.

Description of Course Content:

ACCT 2301 PRINCIPLES OF ACCOUNTING I (3-0) The accounting process and its informational output. Financial accounting concepts, basic procedures, and the resulting reports. Recognition and creation of accounting information as bases for decisions. Prerequisite: 30 credit hours.

Course Objectives and Student Learning Outcome:

The primary objective of this course is to help students understand how accounting meets the information needs of various users by developing and communicating information that is useful for decision-making. This course introduces students to basic financial accounting concepts, financial statement preparation, and analysis. Specific learning outcomes for students in this course include:

- Being able to identify the users and uses of financial statements and determine the relationship among the four statements.
- Being able to define elements of financial statements and determine how business transactions affect the accounting equation and the financial statements.
- Being able to define the accounting cycle, construct journal entries, prepare basic financial statements, and compute basic financial ratios.
- Being able to tell the impact of accountants and financial reports on the economy and financial markets.

In order to enroll in Acct 3311 Intermediate Accounting I, you will either need to:

- (1) score in the top one-third of your Acct 2301 section's comprehensive final exam (with no less than a B on that examination) and a final grade of no less than a B in the course, or
- (2) pass an entrance examination based mostly on the topics covered in this course.

Information about the entrance examination is available at http://www.uta.edu/accounting/default.aspx?folder=EntranceExam&page=intermediate_exam.html

Not meeting the above criteria does not prevent you from taking Acct 2302. In order to enroll in ACCT 2302 Principles of Accounting II, you earn a final grade of no less than a C in this course.

Required Textbook and Other Course Materials:

Note: Prices vary significantly depending on the type of textbook option (as described below) that you may select. Be sure to shop around!

Horngren's Financial and Managerial Accounting, The Financial Chapters (Miller-Nobles, Mattison & Matsumura 6th Ed. Pearson 2018). You are required to purchase one of the following:

1. Online version only (eText) - accessible with Pearson MyAccountingLab Access Code
2. Binder version of the textbook + Pearson MyAccountingLab Access Code
3. Hardcover version of the textbook + Pearson MyAccountingLab Access Code

Pearson MyAccountingLab:

You must register on the MyAccountingLab website in order to complete the pre-quizzes and homework. I will provide instructions for registering in a separate document the first day of class and on Blackboard. Register as soon as possible and contact me immediately if you run into problems – the first pre-quiz is due the third day of class. You can also find a variety of supplemental resources that may be helpful to you on this site (Dynamic Study Modules, DemoDocs, Flashcards, Videos, Study Plans, etc.).

Calculator: A four function calculator is required for all homework and examinations (four function means the calculator can only perform addition, subtraction, multiplication, and division). **You are not allowed to use (1) a programmable calculator (e.g., a graphing calculator) or (2) a cell phone as a calculator during an examination.**

On exam days (both in-semester and the final exam): Students must bring a Scantron Form 882-E with them to class and must be prepared to show some form of personal identification that includes their picture (e.g., a student ID or driver's license).

How do you succeed in this class?

ACCT 2301 is difficult for most students but there are things you can do that will help you succeed.

1. Read the chapter carefully before class. This will introduce you to the material we will cover, allow you to begin processing what accountants do and why, and alert you to questions you may have or material that you don't understand. This will also help you do well on the pre-quizzes.

2. Show up to class, pay attention, and ask questions. The lecture is intended to reinforce what you have already read, explain the material from a different perspective, and answer any questions you may have.

3. Take in-class work seriously. This is an opportunity to practice what we are learning, get any questions you have answered immediately, and discuss the material with each other (a proven method for increasing information retention). It will also help you with the homework assignments.

4. Take the homework assignments seriously. In my opinion, the best method for most students to learn accounting is to work a lot of practice problems. Give yourself enough time to work the homework problems carefully.

5. Prepare appropriately for the exams. Give yourself enough time to review the chapters. Work back through the homework assignments and make sure that you understand them (i.e., make sure that you understand why an answer is correct or incorrect). Work extra problems from the chapters and the Dynamic Study Modules on MyAccountingLab until you feel comfortable with the material. Start studying early enough to get your questions answered.

Expectations for Out-of-Class Study: Beyond the time required to attend each class meeting, students enrolled in this course should expect to spend at least an additional 9 - 12 hours per week of their own time in course-related activities, including reading required materials, completing assignments, preparing for examinations, etc.

Descriptions of major assignments and examinations

Pre-quizzes: There will be a pre-quiz for each chapter covered that is usually due before class on the first day that a new chapter is presented (please see the section at the end of this syllabus titled Course Schedule: Repsis ACCT 2301 - Fall 2018 for due dates and times). Pre-quizzes are designed to encourage students to read new chapters carefully before class. Pre-quizzes are completed on MyAccountingLab and a strict time limit for quiz completion is imposed. Pre-quizzes are due 15 minutes before the start of the class for which they are assigned.

Homework: There will be a homework assignment for each chapter covered. Each homework assignment is due before class on the day of the exam related to the homework chapter (please see the section at the end of this syllabus titled Course Schedule: Repsis ACCT 2301- Fall 2018 for due dates and times). Homework is due 15 minutes before the start of the class for which they are assigned.

Examinations: There will be four in-semester exams. The material that will be covered on each exam is provided in the attached schedule (please see the section at the end of this syllabus titled Course Schedule: Repsis ACCT 2301 - Fall 2018 for due dates and times). Anything discussed in class, any material from the assigned readings, and any material from quizzes and homework are fair game on the exams. Most students find the exams difficult! Please prepare accordingly. **I do not drop your lowest examination score.**

Final Examination: The final exam for this course is a Departmental Final Exam on **December 6th, 2018, from 5:30pm to 8:00pm**. The final exam is **mandatory** and the material covered will be comprehensive. Location to be announced later in the semester. The Final Examination make not be made-up or missed.

Grading

The course grade will be based on the following point distribution:

Item	Points
Examination 1	100
Examination 2	100
Examination 3	100
Examination 4	100
Final Examination	200
Pre-Quizzes	25*
Homework	75*
Total Points	700

Final letter grades will be based on the total points as shown above. Final letter grades will not be based upon the percentage of points earned to total points.

* Total points for Quizzes are calculated as follows: Average of Pre-quiz Scores (per MyAccountingLab)*25. Similarly, total points for Homework are calculated as follows: Average of Homework Scores (per MyAccountingLab)*75.

Grading Scale:

Grade	Points
A	700 – 630 points
B	629 – 560 points
C	559 – 490 points
D	489 - 420points
F	Below 420 points

Exam grades will be posted to Blackboard and homework and pre-quiz grades will be posted to MyAccountingLab. Students are expected to keep track of their own performance throughout the semester and seek guidance from available sources (including the instructor) if their performance drops below satisfactory levels. Don't wait until the end of the semester. No final grade will be released by phone or email.

Final grades are determined according to the grading policy and distribution above. **Grades are not negotiable and are not curved up for any individuals based on personal issues, academic probation, etc.** I will not respond to emails asking me to curve your course grade after the final exam. You earn your grade in the course throughout the semester and should consider the impact of your grade as you prepare for each pre-quiz and homework assignment, and examination. Do not wait until your final exam to become concerned about your GPA.

All examinations are closed book/closed note and will consist of calculations and theory (conceptual) questions. Examination formats may include multiple choice questions and longer problem questions requiring comprehensive solutions. The examinations will include questions similar to those in the homework assignments. Examination dates provided in the syllabus are subject to change. The Common Final Examination will be comprehensive covering materials from chapter 1 to chapter 15, excluding Chapters 7 & 10. **All students should bring a Form 882-E Scantron to all examinations.**

YOU MAY NOT REMOVE THE EXAMINATION FROM THE CLASSROOM –EITHER BEFORE, DURING OR AFTER THE TESTING PERIOD. YOU MAY NOT KEEP THE EXAMINATION OR OTHERWISE COPY IT BY ANY MEANS. THE EXAMINATION IS THE PROPERTY OF THE INSTRUCTOR AND MUST BE RETURNED TO HIM. ONCE YOU HAVE STARTED THE EXAMINATION, YOU MAY NOT LEAVE THE CLASSROOM. FAILURE TO OBEY THESE INSTRUCTIONS WILL RESULT IN A GRADE OF ZERO ON THE EXAMINATION AND A REFERRAL TO THE OFFICE OF STUDENT CONDUCT.

Grade Grievances:

Any appeal of a grade in this course must follow the procedures and deadlines for grade-related grievances as published in the current undergraduate / graduate catalog. For undergraduate courses, see

http://web.uta.edu/catalog/content/general/academic_regulations.aspx#10;

for graduate courses, see

<http://www.uta.edu/gradcatalog/2012/general/regulations/#grades.>]

Make-up Exams

Make-up exams are only given for EXCUSED ABSENCES (see the UTA catalog for information about what qualifies as an excused absence;

<http://catalog.uta.edu/academicregulations/studentresponsibility/#attendancetext>).

Students who miss an exam due to an excused absence must:

- 1) contact me via email before the exam starts to inform me that you will miss the exam and provide an explanation,
- 2) provide documentation supporting the excused absence, and
- 3) arrange a time with me to take the exam as soon as possible. Generally a make-up exam must be taken before the next class day.

Failure to complete any of these three steps will result in a grade of zero on the missed exam. Missing an exam for any other reason will result in a grade of zero on the missed exam.

An absence from an examination is excused for serious illness, death of an immediate family member, or travel on University business. You must notify me by email or telephone of your absence prior to the examination. Any absence on test day must be documented. An absence is not excused due to oversleeping, car trouble, work responsibilities, vacation, wedding, inability to find a baby-sitter, not prepared for the examination, headache, etc.

Please inform me in person or by email prior to the examination date if you will miss the examination. If you miss Examinations 1, 2, 3 or 4 you have the option to make-up the examination before the next class meeting after the original examination date. You must schedule a make-up time with me. All students are required to take the final examination. The Common Final Examination will be administered at the date and time listed in this syllabus.

Late Pre-quizzes and Homework

I do not accept any late pre-quizzes or homework. Late pre-quizzes and homework will result in a grade of zero on the late assignment.

Attendance

At The University of Texas at Arlington, taking attendance is not required but attendance is a critical indicator in student success. Each faculty member is free to develop his or her own methods of evaluating students' academic performance, which includes establishing course-specific policies on attendance. As the instructor of this

section, I do not require attendance though I strongly recommend that you attend regularly if you want to succeed in this class.

Also, while UT Arlington does not require instructors to take attendance in their courses, the U.S. Department of Education requires that the University have a mechanism in place to mark when Federal Student Aid recipients “begin attendance in a course.” UT Arlington instructors will report when students begin attendance in a course as part of the final grading process. Specifically, when assigning a student a grade of F, faculty report the last date a student attended their class based on evidence such as a test, participation in a class project or presentation, or an engagement online via Blackboard. This date is reported to the Department of Education for federal financial aid recipients.

University Policies

Drop Policy

Students may drop or swap (adding and dropping a class concurrently) classes through self-service in MyMav from the beginning of the registration period through the late registration period. After the late registration period, students must see their academic advisor to drop a class or withdraw. Undeclared students must see an advisor in the University Advising Center. Drops can continue through a point two-thirds of the way through the term or session. It is the student's responsibility to officially withdraw if they do not plan to attend after registering. **Students will not be automatically dropped for non-attendance.** Repayment of certain types of financial aid administered through the University may be required as the result of dropping classes or withdrawing. For more information, contact the Office of Financial Aid and Scholarships (<http://web.uta.edu/aao/fao/>).

Academic Integrity

Students enrolled in all UT Arlington courses are expected to adhere to the UT Arlington Honor Code:

I pledge, on my honor, to uphold UT Arlington's tradition of academic integrity, a tradition that values hard work and honest effort in the pursuit of academic excellence. I promise that I will submit only work that I personally create or contribute to group collaborations, and I will appropriately reference any work from other sources. I will follow the highest standards of integrity and uphold the spirit of the Honor Code.

UT Arlington faculty members may employ the Honor Code in their courses by having students acknowledge the honor code as part of an examination or requiring students to incorporate the honor code into any work submitted. Per UT System Regents' Rule 50101, §2.2, suspected violations of university's standards for academic integrity (including the Honor Code) will be referred to the Office of Student Conduct. Violators will be disciplined in accordance with University policy, which may result in the student's suspension or expulsion from the University. Additional information is available at <https://www.uta.edu/conduct/>. Faculty are encouraged to discuss plagiarism and share

the following library tutorials <http://libguides.uta.edu/copyright/plagiarism> and <http://library.uta.edu/plagiarism/>.

To preserve the academic integrity of all examinations, examinations may consist of assigned seating, use of departmental calculators, different versions of the same examinations, etc. Measures to enforcement academic integrity are at the sole discretion of the instructor.

Absences Based upon Religious Beliefs

A student who misses an examination, case study, exercise, or other project due to the observance of a religious holy day will be given the opportunity to complete the work missed within 15 days following the due date of the assignment, test, or other project missed. To be eligible for such a make-up, the student must notify me in writing of classes scheduled on dates he or she will be absent to observe a religious holy day. Notification must be made within the first 15 (fifteen) class days through either a written correspondence, personally delivered, acknowledged and dated by me or written correspondence sent certified mail, return receipt requested to me. Failure to follow the rules provided above within the time frames listed will result in the absence being considered unexcused.

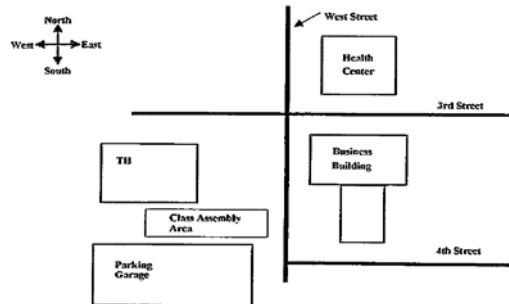
College of Business Bomb Threat Policy:

To reduce the number of class disruptions due to bomb threats, the College of Business has adopted the following policy:

1. Section 22.07 of the Texas Criminal Law Statutes governs terrorist threats and classifies bomb threats as Class A misdemeanors. Section 12.21 of the Texas Criminal Law Statutes states that a Class A misdemeanor is punishable by: (1) a fine not to exceed \$4,000, (2) a jail term of not more than one year, or (3) both such a fine and confinement.
2. If you are tempted to call in a bomb threat, be aware that technology is available to trace phone calls and identify callers via the use of voice print techniques.
3. Every effort will be made to avoid cancellation of presentations/tests caused by bomb threats to the Business Building. Unannounced alternative sites will be available for these classes. If a student who has a class with a scheduled test or presentation arrives and the building has been closed due to a bomb threat, the student should immediately check for the alternative class site notice which will be posted on/near the main doors on the south side of the Business Building. If the bomb threat is received while class is in session, your instructor will ask you to leave the building and reconvene at another location.
4. Students who provide information leading to the successful prosecution of anyone making a bomb threat will receive one semester's free parking in the Maverick Garage across from the Business Building. UTA's Crime Stoppers will

provide a reward to anyone providing information leading to an arrest. To make an anonymous report, call 817-272-3381.

On test days, students should arrive at the classroom site at least 10 minutes before the beginning of class. If a bomb threat precludes entry into the Business Building, you should immediately proceed to our class assembly area at the southwest corner of the intersection of West Street and 3rd Street. From there, at 5 minutes to the class time, we will proceed to an alternate test site. Because we will leave the assembly area at 5 minutes to the hour, you must arrive at the assembly area prior to that time.



EVACUATION PROCEDURES:

In the event of an evacuation of the College of Business building, when the fire alarm sounds, everyone must leave the building by the stairs. With the fire alarm system we now have, the elevators will all go to the first floor and stay there until the system is turned off.

All those in the North tower side of the building should proceed to the fire escape stairs located on the East and West sides of that wing.

Disabled persons should go to the Northeast fire stairs. We have an evacutrack chair located on the 6th floor stairwell. We have people trained in the use of this chair and there will be someone that will go to the 6th floor to get the chair and bring it to any lower floor stairwell to assist disabled persons.

Should this be a real emergency, the Arlington Fire Department and UTA Police will also be here to help.

Electronic Communication

UT Arlington has adopted MavMail as its official means to communicate with students about important deadlines and events, as well as to transact university-related business regarding financial aid, tuition, grades, graduation, etc. All students are assigned a MavMail account and are responsible for checking the inbox regularly. There is no additional charge to students for using this account, which remains active even after graduation. Information about activating and using MavMail is available at <http://www.uta.edu/oit/cs/email/mavmail.php>.

Disability Accommodations

UT Arlington is on record as being committed to both the spirit and letter of all federal equal opportunity legislation, including The Americans with Disabilities Act (ADA), The Americans with Disabilities Amendments Act (ADAAA), and Section 504 of the Rehabilitation Act. All instructors at UT Arlington are required by law to provide “reasonable accommodations” to students with disabilities, so as not to discriminate on the basis of disability. Students are responsible for providing the instructor with official notification in the form of a letter certified by the Office for Students with Disabilities (OSD). Only those students who have officially documented a need for an accommodation will have their request honored. Students experiencing a range of conditions (Physical, Learning, Chronic Health, Mental Health, and Sensory) that may cause diminished academic performance or other barriers to learning may seek services and/or accommodations by contacting: The Office for Students with Disabilities, (OSD) www.uta.edu/disability or calling 817-2723364. Information regarding diagnostic criteria and policies for obtaining disability-based academic accommodations can be found at www.uta.edu/disability.

Counseling and Psychological Services (CAPS)

Counseling and Psychological Services (CAPS) www.uta.edu/caps/ or calling 817-272-3671 is also available to all students to help increase their understanding of personal issues, address mental and behavioral health problems and make positive changes in their lives.

Non-Discrimination Policy

The University of Texas at Arlington does not discriminate on the basis of race, color, national origin, religion, age, gender, sexual orientation, disabilities, genetic information, and/or veteran status in its educational programs or activities it operates. For more information, visit uta.edu/eos.

Title IX Policy

The University of Texas at Arlington (“University”) is committed to maintaining a learning and working environment that is free from discrimination based on sex in accordance with Title IX of the Higher Education Amendments of 1972 (Title IX), which prohibits discrimination on the basis of sex in educational programs or activities; Title VII of the Civil Rights Act of 1964 (Title VII), which prohibits sex discrimination in employment; and the Campus Sexual Violence Elimination Act (SaVE Act). Sexual misconduct is a form of sex discrimination and will not be tolerated. For information regarding Title IX, visit www.uta.edu/titleIX or contact Ms. Michelle Willbanks, Title IX Coordinator at (817) 272-4585 or titleix@uta.edu.

Campus Carry

Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a concealed handgun in buildings on public university campuses, except in locations the University establishes as prohibited. Under the new law, openly carrying handguns is not allowed on college campuses. For more information, visit <http://www.uta.edu/news/info/campus-carry/>.

Student Feedback Survey

At the end of each term, students enrolled in face-to-face and online classes categorized as “lecture,” “seminar,” or “laboratory” are directed to complete an online Student Feedback Survey (SFS). Instructions on how to access the SFS for this course will be sent directly to each student through MavMail approximately 10 days before the end of the term. Each student’s feedback via the SFS database is aggregated with that of other students enrolled in the course. Students’ anonymity will be protected to the extent that the law allows. UT Arlington’s effort to solicit, gather, tabulate, and publish student feedback is required by state law and aggregate results are posted online. Data from SFS is also used for faculty and program evaluations. For more information, visit <http://www.uta.edu/sfs>.

Final Review Week

For semester-long courses, a period of five class days prior to the first day of final examinations in the long sessions shall be designated as Final Review Week. The purpose of this week is to allow students sufficient time to prepare for final examinations. During this week, there shall be no scheduled activities such as required field trips or performances; and no instructor shall assign any themes, research problems or exercises of similar scope that have a completion date during or following this week unless specified in the class syllabus. During Final Review Week, an instructor shall not give any examinations constituting 10% or more of the final grade, except makeup tests and laboratory examinations. In addition, no instructor shall give any portion of the final examination during Final Review Week. During this week, classes are held as scheduled. In addition, instructors are not required to limit content to topics that have been previously covered; they may introduce new concepts as appropriate.

Emergency Exit Procedures

Should we experience an emergency event that requires us to vacate the building, students should exit the room and move toward the nearest exit, which is the west stairwell of COBA (head south down the hallway outside of room 243, then west to the stairwell). When exiting the building during an emergency, one should never take an elevator but should use the stairwells. Faculty members and instructional staff will assist students in selecting the safest route for evacuation and will make arrangements to assist individuals with disabilities.

Student Support Services

UT Arlington provides a variety of resources and programs designed to help students develop academic skills, deal with personal situations, and better understand concepts and information related to their courses. Resources include tutoring, major-based learning centers, developmental education, advising and mentoring, personal counseling, and federally funded programs. For individualized referrals, students may visit the reception desk at University College (Ransom Hall), call the Maverick Resource Hotline at 817-272-6107, send a message to resources@uta.edu, or view the information at <http://www.uta.edu/universitycollege/resources/index.php>. eTutoring is also available at <http://www.uta.edu/etutoring>.

The IDEAS Center (2nd Floor of Central Library) offers FREE tutoring to all students with a focus on transfer students, sophomores, veterans and others undergoing a transition to UT Arlington. Students can drop in, or check the schedule of available peer tutors at <http://www.uta.edu/IDEAS>, or call (817) 272-6593.

Inclement Weather:

In the event that weather or other conditions are such that normal campus operations could be impeded, the administration of the University will determine whether classes will be canceled or delayed. Please continue to monitor your e-mail for *MavWire EXTRA* notices that will provide the latest information. Notices will also be posted on the University's home page and will be distributed to local media outlets. Additionally, the University's Emergency Information Hotline at 1-866-258-4913 always has the current status of all operations.

Office Hours:

Fall Semester 2018 – COBA Room 409A

Monday	9:00 – 9:50 a.m. and 11:00 – 12:00 p.m..
Wednesday	9:00 – 9:50 a.m. and 11:00 – 12:00 p.m..
Friday	9:00 – 9:50 a.m. and 11:00 – 12:00 p.m..

Office hours will also be before class, after class (in the classroom) and by appointment. Students are to reach me at 817-272-3179.

You may e-mail me. If you e-mail me, do not assume that I received your e-mail unless I confirm receipt. Please include the Course Number in the heading of your email (i.e., ACCT 2301). Please note that I will only communicate with you using your e-mail address as found in the MyMav Website.

Important Dates for Fall Semester 2018:

Registration Ends for Fall Term	August 21, 2018
Classes begin	August 22, 2018
Late registration ends	August 27, 2018
Labor Day Holiday	September 3, 2018
Census date	September 7, 2018
Last date to drop classes	November 2, 2018
Thanksgiving Holidays	November 21-23, 2018
Last day of classes	December 4, 2018
Final Examination Dates	December 6-12, 2018
Common Final Examination	December 6, 2018

NOTE:

I reserve the right to add or delete from this syllabus at any time I feel that it would be advantageous to my students. We will strictly conform to University Policy and Schedule during the summer semester. University policy relative to withdrawals from the class will be followed as stated in the Undergraduate Catalog.

Last day to withdraw from an undergraduate course is November 2, 2018.

Emergency Phone Numbers: In case of an on-campus emergency, call the UT Arlington Police Department at 817-272-3003 (non-campus phone), 2-3003 (campus phone). You may also dial 911. Non-emergency number is 817-272-3381.

	A	B	C	D	E	F
1	Course Schedule: Repsis ACCT 2301 Fall 2018					
2	Date		Week	Chapter	Assignments Due**	Topics/Learning Objectives (LO) to Skip
3	22-Aug	Wednesday	1	Intro & 1: Business and Accounting		LO 1-6
4	24-Aug	Friday	1	1: Business and Accounting		
5	27-Aug	Monday	2	2: Transaction Analysis	Ch. 2 pre-quiz	LO 2-5
6	29-Aug	Wednesday	2			
7	31-Aug	Friday	2			
8	3-Sep	Monday	3	No Class: Labor Day Holiday		
9	5-Sep	Wednesday	3	3: Adjusting Process	Ch. 3 pre-quiz	LO 3-6, 3-7
10	7-Sep	Friday	3			
11	10-Sep	Monday	4			
12	12-Sep	Wednesday	4	Exam 1: Chapters 1, 2, and 3	Homework for Chs. 1, 2, and 3	
13	14-Sep	Friday	4	4: Closing Process	Ch. 4 pre-quiz	
14	17-Sep	Monday	5			LO 4-2, 4-6, 4-7
15	19-Sep	Wednesday	5	5: Merchandising	Ch. 5 pre-quiz	LO 5-6, 5-7, 5-8
16	21-Sep	Friday	5			
17	24-Sep	Monday	6			
18	26-Sep	Wednesday	6	6: Inventory	Ch. 6 pre-quiz	Weighted-average Inventory Costing Method; LO 6-6, 6-7
19	28-Sep	Friday	6			
20	1-Oct	Monday	7			
21	3-Oct	Wednesday	7	Exam 2: Chapters 4, 5, and 6	Homework for Chs. 4, 5, and 6	
22	5-Oct	Friday	7	8: Receivables	Ch. 8 pre-quiz	Percent-of-sales Allowance Method; 8-5
23	8-Oct	Monday	8			
24	10-Oct	Wednesday	8			
25	12-Oct	Friday	8	8/9: PPE/Intangibles	Ch. 9 pre-quiz	Double-declining-balance & Units-of-production Depreciation Methods; LO 9-6, 9-7
26	15-Oct	Monday	9			
27	17-Oct	Wednesday	9			
28	19-Oct	Friday	9			
29	22-Oct	Monday	10	Exam 3: Chapters 8 and 9	Homework for Chs. 8 and 9	
30	24-Oct	Wednesday	10	11: Current Liab./Payroll	Ch. 11 pre-quiz	LO 11-5
31	26-Oct	Friday	10			
32	29-Oct	Monday	11	12: Long-term Liabilities	Ch. 12 pre-quiz	LO 12-6, 12-7, 12-8
33	31-Oct	Wednesday	11			
34	2-Nov	Friday	11	Last Day to Drop a Class		
35	5-Nov	Monday	12	13: Stockholder's Equity	Ch. 13 pre-quiz	Stock dividends, stock splits; LO 13-3, 13-7
36	7-Nov	Wednesday	12			
37	9-Nov	Friday	12			
38	12-Nov	Monday	13	Exam 4: Chapters 11, 12, and 13	Homework for Chs. 11, 12, and 13	
39	14-Nov	Wednesday	13	14: Statement of Cash Flows	Ch. 14 pre-quiz	LO 14-3, 14-4, 14-5
40	16-Nov	Friday	13			
41	19-Nov	Monday	14			
42	21-Nov	Wednesday	14	No Class: Thanksgiving Holiday		
43	23-Nov	Friday	14	No Class: Thanksgiving Holiday		
44	26-Nov	Monday	15	15: Financial Statement Analysis	Ch. 15 pre-quiz	
45	28-Nov	Wednesday	15			
46	30-Nov	Friday	15			
47	3-Dec	Monday		Final Exam Review	Homework for Chs. 14 and 15	
48	6-Dec	Wednesday		Departmental Final Exam (Comprehensive)	5:30-8:00pm	