



**ACCT 1100
FINANCIAL ACCOUNTING I
COURSE SYLLABUS
Lecture/Lab
Fall Semester 2016**

Semester: Fall 2016
Course Title: Financial Accounting I
Course Number: ACCT 1100
Credit Hours/ Minutes: 4 / 3750
Class Location: Room 8141, Building 8
Class Meets: 8-10:15 am, T/R
CRN: 20047

Instructor: Lori L. Sweat
Office Hours: 7:15-8 am T/R, 1:30-5:30 pm T/R
Office Location: Room 8119, Building 8
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REQUIRED TEXTS: College Accounting, Fifth Edition, Dansby, Kaliski, and Lawrence, Paradigm Publishing, 2010. (ISBN 978-0-76383-496-8)
College Accounting Study Guide/Working Papers Chapters 1-12 (ISBN 978-0-76383-491-3)
 Working paper copies will be provided for chapters 13-15.

REQUIRED SUPPLIES & SOFTWARE: Pencils, click eraser, ruler. A pen should NEVER be used in this course.

COURSE DESCRIPTION: Introduces the basic financial accounting concepts of the complete accounting cycle and provides the student with the necessary skills to maintain a set of books for a sole proprietorship.

MAJOR COURSE COMPETENCIES: Topics include: accounting vocabulary and concepts, the accounting cycle for a personal service business, the accounting cycle for a merchandising business, inventory, cash control and receivables. Laboratory work demonstrates theory presented in class.

PREREQUISITES: None

COURSE OUTLINE:

1. Accounting and the Role of Accounting in Business
2. Cash and Internal Controls
3. Accounting for a Service Business
4. Accounting for a Merchandising Business
5. Inventory Control
6. Methods of Accounting for Receivables

GENERAL EDUCATION CORE COMPETENCIES: STC has identified the following general education core competencies that graduates will attain:

1. The ability to utilize standard written English.
2. The ability to solve practical mathematical problems.
3. The ability to read, analyze, and interpret information.

STUDENT REQUIREMENTS:

- **Students are expected to come prepared for each class meeting, focused and ready to learn.** This means that it is necessary to read the chapters and work outside of class in order to succeed in this course. A detailed lesson schedule has been provided at the end of this syllabus.
- **Students MUST wear their STC id; one free lanyard is provided in the student affairs division. Students may NOT enter the classroom without their student id visible. This is strictly enforced.**
- Students should complete all work shown on the attached tentative lesson schedule by the scheduled deadlines, unless otherwise notified of a change in deadline.
- Homework will be collected for a grade. **Homework assignments will not be graded after the due date; a zero will be assigned if homework is not submitted on the due date.**
- There may be graded in class activities planned in which you will not be able to participate if you are not prepared for that day's class.
- **Unannounced quizzes or in-class assignments are subject to be given every day. A grade of zero will be assigned for any quizzes or in class assignments missed. There will be no makeup of quizzes or in class assignments; a grade of zero will be assigned.**
- Please make every effort to be in class every day. However, if you are SICK and CONTAGIOUS, please do not come to class.
- Students are expected to complete all tests, comprehensive problems, and other assignments on the dates specified on the attached lesson schedule.
- Students are expected to have all assignments (homework, comprehensive problems and other assignments) completed at the beginning of class on the date that it is due. No late submissions will be accepted; a zero will be recorded.
- Instructor reserves the right to modify the tentative lesson schedule attached to this syllabus with notice.
- Students should subscribe to remind.com for reminders from the instructor via email or text. Instructions will be provided to students.
- Students are responsible for policies and procedures included in the STC Catalog and must acknowledge this by signing the acknowledgement provided on the first day of class.
- The comprehensive problem will be introduced during chapter 4. Students are expected to start on the comprehensive problem at that time. To insure that students start the assignment promptly, checkpoint dates are noted on the lesson plan. The instructor will check for completion of the problem up to that particular step of the accounting cycle. Grades on checkpoint days will be included in with homework grades.

Failure to have the problem completed on the checkpoint will result in a homework grade of zero.

ATTENDANCE GUIDELINES: Class attendance is a very important aspect of a student's success. Being absent from class prevents students from receiving the full benefit of a course and also interrupts the learning process. Southeastern Technical College considers both tardiness and leaving early as types of absenteeism. Responsibility for class attendance rests with the student. Regular and punctual attendance at all scheduled classes is required for student success. Students will be expected to complete all work required by the instructor as described in the individual course syllabus.

Instructors have the right to give unannounced quizzes/assignments. Students who miss an unannounced quiz or assignment will receive a grade of 0. Students who stop attending class, but do not formally withdraw, may receive a grade of F and face financial aid repercussions in upcoming semesters.

Instructors are responsible for determining whether missed work may be made up and the content and dates for makeup work is at the discretion of the instructor.

Students will not be withdrawn by an instructor for attendance; however, all instructors will keep records of graded assignments and student participation in course activities. The completion dates of these activities will be used to determine a student's last date of attendance in the event a student withdraws, stops attending, or receives an F in a course.

SPECIAL NEEDS: Students with disabilities who believe that they may need accommodations in this class based on the impact of a disability are encouraged to contact Helen Thomas, 912-538-3126, hthomas@southeasterntech.edu to coordinate reasonable accommodations.

SPECIFIC ABSENCES: Provisions for Instructional Time missed because of documented absences due to jury duty, military duty, court duty, or required job training will be made at the discretion of the instructor.

PREGNANCY: Southeastern Technical College does not discriminate on the basis of pregnancy. However, we can offer accommodations to students who are pregnant that need special consideration to successfully complete the course. If you think you will need accommodations due to pregnancy, please advise me and make appropriate arrangements with Helen Thomas, (912) 538-3126, hthomas@southeasterntech.edu.

WITHDRAWAL PROCEDURE: Students wishing to officially withdraw from a course(s) or all courses after the drop/add period and prior to the 65% portion of the semester (date will be posted on the school calendar) must speak with a Career Counselor in Student Affairs and complete a Student Withdrawal Form. A grade of "W" is assigned when the student completes the withdrawal form from the course.

Students who are dropped from courses due to attendance (see your course syllabus for attendance policy) after drop/add until the 65% point of the semester will receive a "W" for the course. Abandoning a course(s) instead of following official withdrawal procedures may result in a grade of 'F' being assigned.

After the 65% portion of the semester, the student will receive a grade for the course. (Please note: A zero will be given for all missed assignments.) **The 65% point for fall semester is Tuesday, October 25.**

There is no refund for partial reduction of hours. Withdrawals may affect students' eligibility for financial aid for the current semester and in the future, so a student must also speak with a representative of the Financial Aid Office to determine any financial penalties that may be assessed due to the withdrawal. All grades, including grades of 'W', will count in attempted hour calculations for the purpose of Financial Aid.

Remember - Informing your instructor that you will not return to his/her course does not satisfy the approved withdrawal procedure outlined above.

MAKEUP GUIDELINES: If a student misses a test, a grade of zero will be assigned. Only students with extenuating circumstances (who contact the instructor on the day of the test regarding their absence) will be allowed to take a makeup test, which will replace the zero. Extenuating circumstances are determined at the instructor's discretion. If you send an email, please check for the instructor's response regarding if/when you will be able to make up the exam. Failure to check your email for the response will be no excuse for missing the makeup exam. Unless otherwise scheduled with the instructor, it is expected that the test will be taken the next day, scheduled outside of regular class time. Please keep in mind that your instructor has to ask another instructor to administer the makeup test on the next day. **If you do not contact instructor on the day of the missed exam, you will receive a zero on the test, and there will be no opportunity to make up the exam. Do not ask for an exception. STUDENTS WILL ONLY BE ALLOWED TO TAKE ONE MAKEUP TEST DURING THE SEMESTER.**

Unannounced quizzes or in-class assignments are subject to be given on any day. A grade of zero will be assigned for any quizzes or in class assignments missed. There will be no makeup of quizzes or in class assignments. Please make every effort to be in class every day.

Assignment due dates are listed on the attached lesson plan. Students are expected to have the assignment completed at the beginning of class on the date that it is due.

Any zeros recorded will be included in the final score calculation.

ACADEMIC DISHONESTY POLICY: The STC Academic Dishonesty Policy states *All forms of academic dishonesty, including but not limited to cheating on tests, plagiarism, collusion, and falsification of information, will call for discipline.* The policy can also be found in the *STC Catalog and Student Handbook.*

Procedure for Academic Misconduct

The procedure for dealing with academic misconduct and dishonesty is as follows:

--First Offense--

Student will be assigned a grade of "0" for the test or assignment. Instructor keeps a record in course/program files and notes as first offense. The instructor will notify the student's program advisor, academic dean, and the Registrar at the student's home campus. The Registrar will input the incident into Banner for tracking purposes.

--Second Offense--

Student is given a grade of "WF" for the course in which offense occurs. The instructor will notify the student's program advisor, academic dean, and the Registrar at the student's home campus indicating a "WF" has been issued as a result of second offense. The Registrar will input the incident into Banner for tracking purposes.

--Third Offense--

Student is given a grade of "WF" for the course in which the offense occurs. The instructor will notify the student's program advisor, academic dean, and the Registrar at the student's home campus indicating a "WF" has been issued as a result of second offense. The Vice President for Student Affairs, or designee, will notify the student of suspension from college for a specified period of time. The Registrar will input the incident into Banner for tracking purposes.

Your instructor is more than willing to assist you with any help you might need; it merely requires you to make the extra effort to come by for help during your instructor's office hours. This is your responsibility. Accounting professionals deal with money; in-class behaviors give some insight into a student's professional ethics in the workplace, or lack thereof. Cheating is never an option; dishonesty cannot and will not be tolerated. If you are involved in an academic dishonesty incident, expect a private conference with your instructor and the Dean of Business Technologies and Human Services.

STATEMENT OF NON-DISCRIMINATION

Southeastern Technical College does not discriminate on the basis of race, color, creed, national or ethnic origin, gender, religion, disability, age, disabled veteran, veteran of Vietnam Era or citizenship status, (except in those special circumstances permitted or mandated by law). This school is in compliance with Title VI of the Civil Rights Act of 1964, which prohibits discrimination on the basis of race, color, or national origin; with the provisions of Title IX of the Educational Amendments of 1972, which prohibits discrimination on the basis of gender; with the provisions of Section 504 of the Rehabilitation Act of 1973, which prohibits discrimination on the basis of handicap; and with the American with Disabilities Act (ADA).

GRIEVANCE PROCEDURES: Grievance procedures can be found in the Catalog and Handbook located on STC's website.

ACCESS TO TECHNOLOGY: Students can now access Blackboard, Remote Lab Access, Student Email, Library Databases (Galileo), and BannerWeb via the mySTC portal or by clicking the Current Students link on the STC website at www.southeasterntech.edu.

GRADING POLICY:

Tests	60%
Final Exam	15%
Homework/In Class Assignments/Quizzes	15%
Comprehensive Problem	10%
	<u>100%</u>

GRADING SCALE

A: 90-100
B: 80-89
C: 70-79
D: 60-69
F: 0-59

TCSG GUARANTEE/WARRANTY STATEMENT:

The Technical College System of Georgia guarantees employers that graduates of State Technical Colleges shall possess skills and knowledge as prescribed by State Curriculum Standards. Should any graduate employee within two years of graduation be deemed lacking in said skills, that student shall be retrained in any State Technical College at no charge for instructional costs to either the student or the employer.

ACCT 1100
COMPREHENSIVE PROBLEM 1
JIM ARNOLD, PHOTOGRAPHER

Your comprehensive problem is located in your textbook on page 213. The working papers for this problem are included in your study guide/working papers, starting on page 251.

The working papers should be completed in pencil, neatly--with clean erasures.

Ask questions of your instructor **ONLY**. However, please be advised that your instructor cannot help you complete your entire problem. You are **NOT** to discuss or work with other students on this comprehensive problem. STC's Academic Dishonesty Policy, detailed on this syllabus, discussed the first day of class AND acknowledged by you, will be strictly enforced.

The following are some check figures to assist you in completing the project.

Cash Balance July 31	22,570
Trial Balance Totals	85,595
Adjusted Trial Balance Totals	86,695
Post Closing Trial Balance Totals	69,225

It is not necessary to include the Income Summary account on the worksheet.

This problem is due at 8 am sharp on **Thursday, October 20**. I will accept early submissions.

Late submissions:

Students are expected to have comprehensive problems completed at the beginning of class on the date that it is due. **No late submissions will be accepted; a zero will be recorded.**

Syllabus Addendum-

Please note the following classroom courtesies, which are designed to maximize the classroom experience for you and your classmates.

- Class begins promptly at the start time shown on your schedule.
 - Please make arrangements to be here on time.
 - The classroom door is locked as a safety precaution; therefore arriving late will be disruptive and inconsiderate to your instructor and your fellow classmates. Expect to wait if you arrive late and a lecture is in progress.
 - Attendance is taken daily at the beginning of class. Failure to be present and accounted for at the beginning of class may result in missing an unannounced quiz, for which there are **NO MAKEUPS**.
- In an attempt to simulate a work environment, please notify your instructor if you are absent by emailing or leaving a voice message. To avoid telephone tag, please do not leave a message for your instructor to call you back. Leave a message with the information regarding your absence. You would call in to your workplace if you were going to be absent from your job; class is preparation for the workplace. See instructor contact information on the syllabus.
- **The classroom is a learning environment; enter the classroom quietly EVERY DAY. Conversations should take place in the student center or outside. You will be asked to leave if you disrupt the class; this includes sleeping.**
- Please do not turn on or use the computers while class is being conducted unless requested by your instructor.
- **EVERY DAY**--Please turn your cell phone on silent when in the classroom. In emergencies, please go outside the building to make or receive a call. If your phone interrupts class by ringing or vibrating, you will be asked to leave class.
- Also, no texting is allowed during class; you will be asked to leave class. Texting during an exam, in particular, may result in an academic dishonesty policy violation being noted in your records.
- You may not use your cell phone or the computer as a calculator during an exam. You will need to become familiar with the 10-key calculator provided in the classroom, or you may use your own calculator.
- **No food or drinks are allowed in the classroom.** Bottled drinks may be kept in your book bag or on the floor. **They should never be open or consumed in the classroom.** Do **not** bring an open can or cup into the classroom. If you have a medical condition that requires a snack or drink, you should contact Helen Thomas, Room 108 Vidalia Campus, 912-538-3126, to coordinate reasonable accommodations.
- Please dress appropriately for class. You may be asked to leave if dressed inappropriately, and you will be counted absent. **Regardless of current fashion trends or the time you awoke for class, no hats, caps, scarves, etc. covering the head are allowed in the classroom. This refers to both ladies and gentlemen.**

- On exam/test days, be considerate of others, and observe the following:
 - Enter the room quietly; your fellow classmates may be studying/preparing for the exam.
 - Students **will not** be allowed to enter the classroom late on test days unless advance notice has been given to the instructor regarding an extenuating circumstance. Otherwise, if you are tardy, expect to receive a zero for the test, as you will not be allowed to enter the room late to disturb your fellow classmates. Coming to class late is disrespectful to your instructor and to your fellow classmates on any day, but particularly on a test day. All students deserve a quiet environment in which to test.
 - Always use a pencil; **NEVER** use a pen. Sharpen pencils **BEFORE** the exam, **NOT** during the exam.
 - Use the restroom **BEFORE** the exam, **NOT** during unless there is an emergency. If you have a special need that will regularly require leaving the classroom during an exam, please see the Special Needs section of the syllabus and follow the protocol to receive accommodations.
 - Clear your desk of all books, working papers, notebooks, etc. **Working papers and scratch paper will be provided.** You only need a pencil, erasers, calculator, and a straight edge. Having any other materials on your desk will be considered an academic dishonesty violation.
 - It should be **silent** during testing; any communication between students will be considered an academic dishonesty violation.
 - Raise your hand or come quietly to the instructor if you have a question during an exam.
 - When you finish your exam, you should quietly turn it in, return to your seat and **begin reviewing the upcoming material.** This is not a time for sleeping or to have conversations with your classmates or to use the computer for other classwork. All students deserve a quiet environment in which to test.

ACCT 1100 Financial Accounting I Fall Semester 2016 Lesson Plan Schedule and assignments are tentative and subject to change				
Date	Chapter	Content	Assignments Tests	*Course Competency Area ** General Education Core Competency Area
Aug 16	Ch 1	First day of class/Introduction to Course—Syllabi, Outline, Rules, Regulation Coverage What is Accounting and Who Uses It? Forms of Business Organizations, Types of Business Operations, The Elements of Accounting, The Accounting Equation, Business Transactions and the Accounting Equation	Preparation: pp. 13-25 Reinforcement Activities: Exercise 1-1 Problems 1-2A, 1-3A, 1-5A (part 1 only)	*1 **b,c
18	Ch 1	Financial Statements: Income Statement Statement of Owner's Equity Balance Sheet	Preparation: pp. 26-29 Reinforcement Activities: Exercise 1-4, Exercise 1-5 Exercise 1-6 thru 1-8 Problems 1-4A & 1-5A (parts 2, 3,4)	*1 **b,c
23	Ch 1		Chapter 1 Wrapup/Review for Test	*1 **b,c
25	Ch 1 Ch 2	The Account, Debits and Credits, Recording Transactions in Asset, Liability, and Owner's Equity Accounts, Temporary Owner's Equity Accounts	Chapter 1 Test Preparation pp. 55-70 Reinforcement Activities: Exercises 2-1 through 2-6 Problem 2-1A	*3 **b,c
30	Ch 2	The Account, Debits and Credits, Recording Transactions in Asset, Liability, and Owner's Equity Accounts, Temporary Owner's Equity Accounts	Reinforcement Activities: Problems 2-3A thru 2-5A	*3 **b,c

Date	Chapter	Content	Assignments Tests	*Course Competency Area ** General Education Core Competency Area
Sept 1	Ch 2 Ch 3	The Accounting Cycle: Step 1: Analyze Transactions Step 2: Record Transactions in a Journal	Chapter 2 Test Preparation: pp. 89-97 Reinforcement Activities: Exercises 3-1 thru 3-3 Problem 3-2A Also: Copy Exercise 3-4 journal into the journal in your working papers.	*3 **b,c
6	Ch 3	The Accounting Cycle Continued: Step 3: Post to General Ledger Step 4: Prepare a Trial Balance	Preparation: pp. 97-103 Reinforcement Activities: Exercises 3-4, 3-5 Problems 3-3A & 3-5A	*3 **b,c
8	Ch 3 Ch 4	Step 5: Determine Needed Adjustments <ul style="list-style-type: none"> • Supplies Used • Insurance Expired • Depreciation of Office Equipment and Office Furniture • Unpaid Salaries Step 6: Prepare a Worksheet The Matching Principle of Accounting	Chapter 3 Test Preparation pp. 133-142 Reinforcement Activities: Exercises 4-1 thru 4-4 Introduction to Comprehensive Problem	*3 **b,c
13	Ch 4	Step 7: Prepare Financial Statements from A Completed Worksheet Step 8: Journalize and Post Adjusting Entries	Preparation: pp. 144-152 Reinforcement Activities: Exercise 4-5, 4-7 Problem 4-1A	*3 **b,c

Date	Chapter	Content	Assignments Tests	*Course Competency Area ** General Education Core Competency Area
15	Ch 4		Review/Wrap up Chapter 4 pp. 133-152	*4 **b,c
20	Ch 4 Ch 5	Purpose of Closing Entries Step 9: Journalize and Post Closing Entries <ul style="list-style-type: none"> • Close the balance of each revenue account to Income Summary • Close the balance of each expense to Income Summary • Close the balance of each expense account to Income Summary • Close the balance of Income Summary to the owner's capital account Step 10: Prepare a Post-Closing Trial Balance	Chapter 4 Test Comprehensive Problem Checkpoint 1: General Journal; all transactions for the month should be journalized. Instruction # 2. Preparation: pp. 177-190 Reinforcement Activities: Exercises 5-1 thru 5-5	*3 **b,c
22	Ch 5	Review and reinforce: Purpose of Closing Entries Step 9: Journalize and Post Closing Entries Step 10: Prepare a Post-Closing Trial Balance Summary of the Steps in the Accounting Cycle	Preparation: pp. 177-190 Reinforcement Activities: Exercises 5-6 thru 5-8 Problem 5-1A	*3 **b,c

Date	Chapter	Content	Assignments Tests	*Course Competency Area ** General Education Core Competency Area
27	Ch 5 Ch 6	The Sarbanes-Oxley Act of 2002, The Need for Internal Control, Internal Control of Cash, The Petty Cash Account—Establishing, Making Payments, Maintaining, Replenishing, The Change Fund Account, Cash Short and Over	Chapter 5 Test Comprehensive Problem Checkpoint 2: General Ledger; all journal entries for the month should be posted to the general ledger. Instruction #3. Preparation: pp. 219-230 Reinforcement Activities: Exercises 6-1 thru 6-6	*2,3 **b,c
29	Ch 6	Bank Checking Accounts, Bank Statement, Reconciling the Bank Statement, Updating Cash Records	Preparation: pp. 231-242 Reinforcement Activities: Exercises 6-7, 6-9 thru 6-10 Problem 6-4A	*2 **b,c
Oct 4	Ch 6 Ch 7	Purchasing Procedures, Trade & Cash Discounts, Recording Purchases of Merchandise, Special Journals—the Purchases Journal, The Accounts Payable Subsidiary Ledger, Merchandise Returns and Allowances	Chapter 6 Test Comprehensive Problem Checkpoint 3: 10-column Worksheet should be prepared. Instruction #5 Preparation: pp. 281-297 Reinforcement Activities: Exercises 7-1, 7-2, 7-3, 7-5	*2, 4 **b,c
6	Ch 7	Recording Cash Payments, Posting the Cash Payments Journal, Schedule of Accounts Payable, Freight Charges on Merchandise, Purchase Invoices as a Journal	Preparation: pp. 297-307 Reinforcement Activities: Exercises 7-6 & 7-8	*4 **b,c

Date	Chapter	Content	Assignments Tests	*Course Competency Area ** General Education Core Competency Area
11	Ch 7 Ch 8	Sales Activity, Recording Sales of Merchandise, Accounts Receivable Ledger, Posting the Sales Journal, Sales Returns & Allowances, Sales Discounts, Recording Cash Receipts, Posting Cash Receipts Journal, Schedule of Accounts Receivable	Chapter 7 Test Comprehensive Problem Checkpoint 4: Financial Statements should be prepared. Instruction #'s 6,7 & 8 Preparation: pp. 333-350 Reinforcement Activities: Exercises 8-2, 8-3, 8-5 & 8-6	*4 **b,c
13	Ch 8	Sales Taxes, Credit Card Sales, Review of Journals & Ledgers	Preparation: pp. 350-359 Reinforcement Activities: Exercises 8-7 & 8-9	*4 **b,c
18	Ch 8 Ch 9	Adjustments for Merchandise Inventory, Review of Adjustments from Chapter 4, Work Sheet	Chapter 8 Test Comprehensive Problem Checkpoint 5: Adjusting and Closing Entries journalized and posted. Instruction #'s 9, 10 & 11. Preparation: pp. 407-424 Reinforcement Activities: Exercises 9-1 thru 9-3 are optional; only necessary if a refresher of Chapter 4 adjustments is needed. Exercises 9-4, 9-6 Problem 9-2A	*4 **b,c

Date	Chapter	Content	Assignments Tests	*Course Competency Area ** General Education Core Competency Area
20	Ch 10	Review of Financial Statements: Income Statement Statement of Owner's Equity Journalize & Post Adjusting Entries, Journalize and Post Closing Entries, Prepare Post-Closing Trial Balance	Comprehensive Problem due at 8 am sharp Preparation: pp. 449-470 Reinforcement Activities: Exercise 10-1 thru 10-3 Other exercises & problems as assigned Working papers for chapter 13 will be distributed.	*4 **b,c
Note: Students who withdraw on or before Tuesday, October 25 receive a grade of "W"				
25	Ch 13	Promissory Notes, Due Dates, Simple Interest, Notes Receivable and Interest Income	Preparation: pp. 583-588 and pp. 592-595. Reinforcement Activities: Exercises 13-1, 13-2 Exercise 13-4 Problems 13-2A, 13-2B	*6 **b,c
27	Ch 13	Discounting a Note Receivable	Preparation: pp. 592-598 Reinforcement Activities: Exercises 13-5, 13-6 Problems 13-3A, 13-3B Working papers for chapter 14 will be distributed.	*6 **b,c
Nov 1	Ch 13 Ch 14	The Direct Write-off Method	Chapter 13 Test Preparation: pp. 621-625 Reinforcement Activities: Exercises 14-1 & 14-2 Problem 14-1A	*6 **b,c

Date	Chapter	Content	Assignments Tests	*Course Competency Area ** General Education Core Competency Area
3	Ch 14	The Allowance Method: Income Statement Approach	Preparation: pp. 625-630 Reinforcement Activities: Exercise 14-3 Problem 14-2A	*6 **b,c
8	Ch 14	The Allowance Method: Balance Sheet Approach	Preparation: pp. 630-635 Reinforcement Activities: Exercise 14-4, Problem 14-3A, Exercise 14-5, 14-6, 14-7 Working papers for chapter 15 will be distributed.	*6 **b,c
10	Ch 14 Ch 15	How Merchandise Inventory Affects the Income Statement, The Two Types of Inventory Systems. Taking a Physical Inventory	Test on Chapter 14 Preparation: pp. 655-661 Reinforcement Activities: Exercise 15-1	*6 **b,c
15	Ch 15	Methods of Assigning Costs to Merchandise Inventory	Preparation: pp. 661-666 Reinforcement Activities: Exercises 15-3 thru 15-4 Problems 15-1A, 15-1B	*5 **b,c
17	Ch 15	Lower of Cost or Market Rule, Estimating Inventories, Perpetual Inventory System	Preparation: pp. 667-679 Reinforcement Activities: Exercises 15-5 thru 15-9 Problems 15-3A, 15-4A	*5 **b,c
22	Ch 15		Ch 15 Test	*5 **b,c
29	Ch 's 1-10, 13, 14, 15		Final Exam	*1,2,3,4,5 **b,c

***Competency Areas:**

1. Accounting and the Role of Accounting in Business
2. Cash and Internal Controls
3. Accounting for a Service Business
4. Accounting for a Merchandising Enterprise
5. Inventory Control
6. Methods of Accounting for Receivables

****General Education Competencies:**

- a) The ability to utilize standard written English.
- b) The ability to solve practical mathematical problems.
- c) The ability to read, analyze, and interpret information