



## ACCT 1105 FINANCIAL ACCOUNTING II

### COURSE SYLLABUS

Hybrid

Fall Semester 2018

#### COURSE INFORMATION

Credit Hours/Minutes: 4/3750

Campus/Class Location: Vidalia Campus/Gillis Building, Room 839

Class Meets: 40% Hybrid/60% Face to Face Monday/Wednesday 10:30-11:45 am

Course Reference Number (CRN): 20179

Preferred Method of Contact: [Lori Sweat \(lsweat@southeasterntech.edu\)](mailto:lsweat@southeasterntech.edu)

#### INSTRUCTOR CONTACT INFORMATION

Instructor Name: Lori L. Sweat

Campus/Office Location: Vidalia Campus/Gillis Building, Room 837

Office Hours: 1-3:30 pm Monday/Wednesday

Email Address: [Lori Sweat \(lsweat@southeasterntech.edu\)](mailto:lsweat@southeasterntech.edu)

Phone: 478-289-2223

Fax Number: 478-289-2276

**This course is taught in a hybrid format. Hybrid classes require students to complete a portion of the required contact hours traditionally by attending classes on campus while completing the remaining portion online at the student's convenience with respect to the instructor's requirements.**

#### SOUTHEASTERN TECHNICAL COLLEGE (STC) CATALOG AND HANDBOOK

Students are responsible for all policies and procedures and all other information included in Southeastern Technical College's [Catalog and Handbook \(http://www.southeasterntech.edu/student-affairs/catalog-handbook.php\)](http://www.southeasterntech.edu/student-affairs/catalog-handbook.php).

#### REQUIRED TEXT

CengageUnlimited Access Card

This includes access to ebook *Accounting*, 27<sup>th</sup> edition, Warren/Reeve/Duchac and access to CengageNow platform, which is required for completing your homework and taking tests.

Choose ONLY ONE (depending upon your needs):

Cengage Unlimited Printed Access Card 1 Term Access (4 months)	978-0-357-70003-7
Cengage Unlimited Printed Access Card Multi-Term Access (12 months)	978-0-357-70004-4
Cengage Unlimited Printed Access Card 2 Year Access (24 months)	978-0-357-70005-1

## **REQUIRED SUPPLIES & SOFTWARE**

Pencils, click eraser, ruler, earbuds. A pen should NEVER be used in this course. Calculators are provided in the classroom, but it is recommended that you purchase a hand-held calculator for home use.

Note: Although students can use their smart phones and tablets to access their online course(s), exams, discussions, assignments, and other graded activities should be performed on a personal computer. Neither Blackboard nor Georgia Virtual Technical Connection (GVTC) provide technical support for issues relating to the use of a smart phone or tablet so students are advised to not rely on these devices to take an online course.

Students should not share login credentials with others and should change passwords periodically to maintain security.

## **COURSE DESCRIPTION**

Introduces the intermediate financial accounting concepts that provide the student with the necessary skills to maintain a set of books for a partnership and corporation.

## **MAJOR COURSE COMPETENCIES**

Topics include: Fixed and Intangible Assets, Current and Long-Term Liabilities (Notes Payable), Payroll, Accounting for a Partnership, Accounting for a Corporation, Statement of Cash Flows, and Financial Statement Analysis. Laboratory work demonstrates theory presented in class.

## **PREREQUISITE(S)**

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## **COURSE OUTLINE**

1. Fixed and Intangible Assets
2. Current and Long-Term Liabilities (Notes Payable)
3. Payroll
4. Accounting for a Partnership
5. Accounting for a Corporation
6. Statement of Cash Flows
7. Financial Statement Analysis

## **GENERAL EDUCATION CORE COMPETENCIES**

Southeastern Technical College 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 (HYBRID)**

The student is expected to complete all work on the attached lesson plan.

- Regardless of this being a hybrid course, students are responsible for checking e-mails and Blackboard announcements DAILY.

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- See Technology Access sheet for instructions on logging in to Blackboard, BannerWeb, Student Email, etc..
- 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.
- Assignments should be completed by the date specified; assignments may be submitted early. Chapter homework assignments should be completed in CengageNOW. Homework assignments will not be graded after the due date; a zero will be recorded. 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.
- Tests are posted for several days and must be completed by the date specified. There are no makeup tests, and students who miss a test will be assigned a grade of zero. Please do not wait until the last moment to submit in case you have internet problems with your computer because no make-up tests are allowed, and there are no exceptions. If internet or browser failure occurs, contact the instructor immediately by email. A decision will be made at that time IF the test will be reset. Only one test per student will be reset per semester if the instructor is notified in time according to the instructions and if the request is granted.
- Students are also expected to complete all homework, tax returns, tests, and other assignments on the dates specified on the attached lesson schedule, unless otherwise notified of a change in deadline. No late submissions will be accepted; a zero will be recorded.
- 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; 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.
- 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 for subscribing are located in Blackboard, under Lessons.
- Students are highly encouraged to use the student resources provided in CengageNow.

### **HYBRID ATTENDANCE**

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 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" (Failing 0-59) 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 \(hthomas@southeasterntech.edu\)](mailto:hthomas@southeasterntech.edu), 912-538-3126, 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 \(hthomas@southeasterntech.edu\)](mailto:hthomas@southeasterntech.edu), 912-538-3126.

### **WITHDRAWAL PROCEDURE**

Students wishing to officially withdraw from a course(s) or all courses after the drop/add period and prior to the 65% point of the term in which student is enrolled (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" (Withdrawn) is assigned for the course(s) when the student completes the withdrawal form.

Important – Student-initiated withdrawals are not allowed after the 65% point. After the 65% point of the term in which student is enrolled, the student has earned the right to a letter grade and will receive a grade for the course. Please note: Abandoning a course(s) instead of following official withdrawal procedures may result in a grade of "F" (Failing 0-59) being assigned.

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

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. A grade of "W" will count in attempted hour calculations for the purpose of Financial Aid.

### **WORK ETHICS**

The Technical College System of Georgia instructs and evaluates students on work ethics in all programs of study. Ten work ethics traits have been identified and defined as essential for student success: appearance, attendance, attitude, character, communication, cooperation, organizational skills, productivity, respect, and teamwork. Students will be required to take a work ethics test as marked in the lesson plan. A grade of 70 or better is required to complete the work ethics requirements for this class.

## **MAKEUP GUIDELINES**

Tests are posted for several days and must be completed by the date specified. There are no makeup tests, and students who miss a test will be assigned a grade of zero. Please do not wait until the last moment to submit in case you have internet problems with your computer because no make-up tests are allowed, and there are no exceptions. If internet or browser failure occurs, contact the instructor immediately by email. A decision will be made at that time IF the test will be reset. Only one test per student will be reset per semester if the instructor is notified in time according to the instructions and if the request is granted.

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.

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

## **ACADEMIC DISHONESTY POLICY**

The Southeastern Technical College Academic Dishonesty Policy states that 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 Southeastern Technical College Catalog and Student Handbook.

## **PROCEDURE FOR ACADEMIC MISCONDUCT**

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

### **1. 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.

### **2. Second Offense**

Student is given a grade of "WF" (Withdrawn Failing) 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.

### **3. 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 third 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.

## **STATEMENT OF NON-DISCRIMINATION**

The Technical College System of Georgia and its constituent Technical Colleges do not discriminate on the basis of race, color, creed, national or ethnic origin, sex, religion, disability, age, political affiliation or belief, genetic information, disabled veteran, veteran of the Vietnam Era, spouse of military member 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).

The following individuals have been designated to handle inquiries regarding the nondiscrimination policies:

<b>American With Disabilities Act (ADA)/Section 504 - Equity- Title IX (Students) – Office of Civil Rights (OCR) Compliance Officer</b>	<b>Title VI - Title IX (Employees) – Equal Employment Opportunity Commission (EEOC) Officer</b>
Helen Thomas, Special Needs Specialist Vidalia Campus 3001 East 1 <sup>st</sup> Street, Vidalia Office 108 Phone: 912-538-3126 Email: <a href="mailto:Helen.Thomas@southeasterntech.edu">Helen Thomas</a> <a href="mailto:hthomas@southeasterntech.edu">hthomas@southeasterntech.edu</a>	Lanie Jonas, Director of Human Resources Vidalia Campus 3001 East 1 <sup>st</sup> Street, Vidalia Office 138B Phone: 912-538-3230 Email: <a href="mailto:Lanie.Jonas@southeasterntech.edu">Lanie Jonas</a> <a href="mailto:ljonas@southeasterntech.edu">ljonas@southeasterntech.edu</a>

### ACCESSIBILITY STATEMENT

Southeastern Technical College is committed to making course content accessible to individuals to comply with the requirements of Section 508 of the Rehabilitation Act of Americans with Disabilities Act (ADA). If you find a problem that prevents access, please contact the course instructor.

### GRIEVANCE PROCEDURES

Grievance procedures can be found in the Catalog and Handbook located on Southeastern Technical College'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 [Southeastern Technical College's Website \(www.southeasterntech.edu\)](http://www.southeasterntech.edu).

### TECHNICAL COLLEGE SYSTEM OF GEORGIA (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.*

### GRADING POLICY

Assessment/Assignment	Percentage
Tests	65%
Homework/Quizzes/Preparation/Participation	15%
Final Exam	15%
Work Ethics Test (See Rubric)	5%
	100%

**GRADING SCALE**

<b>Letter Grade</b>	<b>Range</b>
A	90-100
B	80-89
C	70-79
D	60-69
F	0-59

**ADDITIONAL GRADING INFORMATION:**

Your official average for the course is located in Blackboard (BB) using the weights described in the Grading Policy section of the syllabus. The average you will see in the CengageNow program just gives you an idea of how you are doing on homework, quizzes, and tests as it is just a temporary holding place of many of your grades. The Blackboard gradebook is manually updated by the instructor within 1 week of major due dates.

Note about CengageNow: CengageNOW is a valuable tool that can greatly enhance your learning of the material. In addition, CengageNOW will increase your ability to work in the online environment, which is in high demand in today's workforce.

Note about not giving up: A few bad grades are never a good reason to give-up. Giving up results in an F whereas trying usually results in an A, B, C, or D --- all of which are better than an F. Most students are able to turn things around after a few bad grades if they just try. Always take time to discuss things with your instructor. We have to learn to overcome bad circumstances and not run away from them. It is usually easier to turn things around than you think.

How many hours per week should I expect this course to take me? Class Time/Contact Hours for this course are 3750 minutes or 62.5 hours for an entire semester. In a lecture class, this would be considered seat time. This is equivalent to 4.167 hours per week during a 15 week semester. In addition to class time, students can expect to spend 2 to 3 times the contact hours doing additional tasks such as homework, tutorials, reading, and studying. Therefore, the course will take more than 62.5 hours.

- 15 Week Semester:  $4.167 \text{ contact hours per week} \times 2 = \text{a minimum of } 8.334 \text{ hours per week.}$

Are you feeling overwhelmed as you read all your course expectations for each class? That is a natural reaction at the beginning of the semester. Just listen to and communicate with your instructors and classmates. Take time to become organized in each class, and it will all come together soon. Your instructors want you to be successful.

**40% Hybrid Instructional Activities for the following Lesson Plan:** Students can meet this requirement by completing the CengageNow assignments for each chapter which includes homework and quizzes. Homework has built in tutorial features. CengageNow records the grades, time spent and the dates completed.



## SYLLABUS ADDENDUM

Please note the following classroom courtesies, 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 will be 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.
- Computers should only be used during class for accessing the ebook during the lecture part of the class.
- 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.
- No texting is allowed during class; you will be asked to leave class. Texting during a test, in particular, may result in an academic dishonesty policy violation.
- You may not use your cell phone or the computer as a calculator during a test. 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 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, [Helen Thomas \(hthomas@southeasterntech.edu\)](mailto:hthomas@southeasterntech.edu), 912-538-3126, Room 108 Vidalia Campus, 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, or scarves covering the head are allowed in the classroom. This refers to both ladies and gentlemen.

## ACCT 1105 Financial Accounting II

### Fall Semester 2018 Lesson Plan

**Assignments and Due Dates Subject to Change WITH NOTICE from Instructor**

<b>Date/Week</b>	<b>Chapter/Lesson</b>	<b>Content</b>	<b>Assignments &amp; Tests Due Dates</b>	<b>Competency Area</b>
August 13	Chapter 10 Long Term Assets: Fixed & Intangible	First day of class/Introduction to Course—Syllabi, Outline, Rules, Regulation Coverage		1 b,c
15	Chapter 10 Long Term Assets: Fixed & Intangible	Lecture/Demonstration Nature of Fixed Assets Accounting for Depreciation <ul style="list-style-type: none"> <li>• Straight Line Method</li> <li>• Units of Activity</li> <li>• Double-Declining Balance Method</li> </ul> Comparing Depreciation Methods	Hybrid: Exercises: 10-1, 10-3, 10-4, 10-5, 10-6, 10-7, 10-8, 10-9, 10-10	1 b,c
20	Chapter 10 Long Term Assets: Fixed & Intangible	Lecture/Demonstration Partial-Year Depreciation Revising Depreciation Estimates Repair & Improvements Disposal of Fixed Assets <ul style="list-style-type: none"> <li>• Discarding Fixed Assets</li> <li>• Selling Fixed Assets</li> </ul>	Hybrid: Exercises: 10-11, 10-12, 10-13, 10-14, 10-15, 10-16, 10-17, 10-18	1 b,c
22	Chapter 10 Long Term Assets: Fixed & Intangible	Lecture/Demonstration Natural Resources Intangible Asset Financial Reporting for Long-Term Assets: Fixed & Intangibles Appendix: Exchanging Similar Assets	Hybrid: Exercises: 10-19, 10-20, 10-27, 10-28, 10-29, 10-30 Problems: 10-2A, 10-3A, 10-4A, 10-5A, 10-6A	1 b,c

<b>Date/Week</b>	<b>Chapter/Lesson</b>	<b>Content</b>	<b>Assignments &amp; Tests Due Dates</b>	<b>Competency Area</b>
27	Chapter 10 Long Term Assets: Fixed & Intangible	Wrap up/Review	Hybrid: Take Chapter 10 test before 10:30 am 8/29	1 b,c
29	Chapter 11: Current Liabilities & Payroll	Lecture/Demonstration Short-Term Notes Payable	Hybrid: Exercises: 11-2, 11-3, 11-4, 11-5, 11-6, 11-7 Problem 11-1A	2,3 b,c
September 5	Chapter 11: Current Liabilities & Payroll	Lecture/Demonstration Payroll & Payroll Taxes Accounting Systems for Payroll and Payroll Taxes	Hybrid: Exercises 11-9, 11-10, 11-11, 11-12, 11-13, 11-14, 11-17, 11-20	2,3 b,c
10	Chapter 11: Current Liabilities & Payroll	Lecture/Demonstration Employees' Fringe Benefits Contingent Liabilities	Hybrid: Problems: 11-2A, 11-4A, 11-5A	2,3 b,c
12	Chapter 11: Current Liabilities & Payroll	Wrap up/Review	Hybrid: Take Chapter 11 test before 10:30 am 9/17	2,3 b,c
17	Chapter 12 Accounting for Partnerships & Limited Liability Companies	Lecture/Demonstration Proprietorships vs. Partnerships Forming a Partnership & Dividing Income	Hybrid: Exercises: 12-1, 12-2, 12-3, 12-4, 12-5, 12-7, 12-8	4 b,c
19	Chapter 12 Accounting for Partnerships & Limited Liability Companies	Lecture/Demonstration Partner Admission & Withdrawal	Hybrid: Exercises: 12-9, 12-10, 12-11, 12-12, 12- 13, 12-14, 12-16	4 b,c
24	Chapter 12 Accounting for Partnerships & Limited Liability Companies	Lecture/Demonstration Liquidating Partnerships Statement of Partnership Equity	Hybrid: Exercises: 12-15, 12-18, 12-19, 12-20, 12-22, 12-23, 12-24, 12-25,	4 b,c

<b>Date/Week</b>	<b>Chapter/Lesson</b>	<b>Content</b>	<b>Assignments &amp; Tests Due Dates</b>	<b>Competency Area</b>
26	Chapter 12 Accounting for Partnerships & Limited Liability Companies		Hybrid: Problems: 12-2A, 12-5A, 12-6A	4 b,c
October 1	Chapter 12 Accounting for Partnerships & Limited Liability Companies	Wrap up/Review	Hybrid: Take Chapter 12 test before 10:30 am 10/3	4 b,c
3	Chapter 13 Corporations: Organization, Stock Transactions & Dividends	Lecture/Demonstration Nature of a Corporation Stockholders' Equity Paid-In Capital from Stock	Hybrid: Exercises: 13-1, 13-2, 13-3, 13-4, 13-5, 13-7, 13-8	5 b,c
8	Chapter 13 Corporations: Organization, Stock Transactions & Dividends	Lecture/Demonstration Accounting for Dividends Stock Splits	Hybrid: Exercises: 13-9, 13-10, 13-11, 13-12, 13-13.	5 b,c
10	Chapter 13 Corporations: Organization, Stock Transactions & Dividends	Lecture/Demonstration Treasury Stock Transactions	Hybrid: Exercises: 13-14, 13-15, 13-16	5 b,c
15	Chapter 13 Corporations: Organization, Stock Transactions & Dividends	Lecture/Demonstration Reporting Stockholders' Equity	Hybrid: Exercises: 13-18, 13-19, 13-20 Problems: 13-1A, 13-3A, 13-5A	5 b,c
17	Chapter 13 Corporations: Organization, Stock Transactions & Dividends	Wrap up/Review	Hybrid: Take Chapter 13 test before 10:30 am 10/22	5 b,c

Date/Week	Chapter/Lesson	Content	Assignments & Tests Due Dates	Competency Area
22	Chapter 14 Long-Term Liabilities: Bonds & Notes	Lecture/Demonstration Financial Corporations Nature of Bonds Payable Accounting for Bonds Payable: <ul style="list-style-type: none"> <li>• Bonds Issued at Face</li> <li>• Bonds Issued at a Discount</li> <li>• Amortizing a Bond Discount</li> <li>• Bonds Issued at a Premium</li> <li>• Amortizing a Bond Premium</li> </ul>	Hybrid: Exercises: 14-5, 14-6, 14-7 Problems: 14-2A, 14-3A	2 b,c
		<b>Note: Students who withdraw on or before Tuesday, October 23 receive a grade of "W"</b>		
24	Chapter 14 Long-Term Liabilities: Bonds & Notes	Lecture/Demonstration Accounting for Bonds Payable: Bond Redemption Installment Notes Reporting Long Term Liabilities	Work Ethics Test due Hybrid: Exercises: 14-8, 14-9, 14-10, 14-11, 14-12 Problem 14-4A	2 b,c
29	Chapter 14 Long-Term Liabilities: Bonds & Notes	Lecture/Demonstration Appendix 1: Present Value Concepts & Pricing Bonds Payable Appendix 2: Interest Rate Method of Amortization	Hybrid: Exercises: 14-17, 14-18, 14-19, 14-20 14-21, 14-22 , 14-24, 14-25	2 b,c
31	Chapter 14 Long-Term Liabilities: Bonds & Notes	Wrap up/Review	Hybrid: Take Chapter 14 test before 10:30 am 11/5	2 b,c

<b>Date/Week</b>	<b>Chapter/Lesson</b>	<b>Content</b>	<b>Assignments &amp; Tests Due Dates</b>	<b>Competency Area</b>
November 5	Chapter 16 Statement of Cash Flows	Lecture/Demonstration Reporting Cash Flows <ul style="list-style-type: none"> <li>• Operating Activities</li> <li>• Direct Method vs. Indirect Method</li> <li>• Investing Activities</li> <li>• Financing Activities</li> <li>• Format of the Cash Flow Statement</li> </ul>	Hybrid: Exercises: 16-2, 16-3, 16-4	6 b,c
7	Chapter 16 Statement of Cash Flows	Lecture/Demonstration Preparing the Statement of Cash Flows-Indirect Method	Hybrid: Exercises: 16-5, 16-6, 16-7, 16-8, 16-9, 16-10, 16-11, 16-12, 16-13, 16-14, 16-15, 16-17, 16-18	6 b,c
12	Chapter 16 Statement of Cash Flows	Lecture/Demonstration Preparing the Statement of Cash Flows-Direct Method	Hybrid: Exercises: 16-20, 16-21, 16-22, 16-23 Problems: 16-1A, 16-2A, 16-4A, 16-5A	6 b,c
17	Chapter 16 Statement of Cash Flows	Wrap up/Review	Hybrid: Take Chapter 16 test before 10:30 am 11/19	6 b,c
19	Chapter 17 Financial Statement Analysis	Lecture/Demonstration Basic Analytical Methods Horizontal Analysis Vertical Analysis Common-Sized Statements Analyzing Liquidity Analyzing Solvency	Hybrid: Exercises: 17-4, 17-5, 17-6, 17-7, 17-9, 17-10, 17-11, 17-12, 17-14, 17-15	7 b,c
26	Chapter 17 Financial Statement Analysis	Lecture/Demonstration Analyzing Profitability Corporate Annual Reports	Hybrid: Exercises: 17-17, 17-19, 17-20, 17-21, 17-22 Problem 17-4A	7 b,c
28	Chapter 17 Financial Statement Analysis	Wrap up/Review	Hybrid: Take Chapter 17 test before 10:30 am 12/3	7 b,c

Date/Week	Chapter/Lesson	Content	Assignments & Tests Due Dates	Competency Area
December 3	Chapter 17 Financial Statement Analysis		Final Exam in class	7 b,c

**COMPETENCY AREAS:**

1. Fixed and Intangible Assets
2. Current and Long-Term Liabilities (Notes Payable)
3. Payroll
4. Accounting for a Partnership
5. Accounting for a Corporation
6. Statement of Cash Flows
7. Financial Statement Analysis

**GENERAL CORE EDUCATIONAL 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.

**WORK ETHICS GRADING RUBRIC**

<b>Criteria</b>	<b>Achievement Level 1 (1 point each)</b>	<b>Achievement Level 2 (2 points each)</b>	<b>Achievement Level 3 (3 points each)</b>	<b>Achievement Level 4 (4 points each)</b>	<b>Achievement Level 5 (5 points each)</b>
<b>Sentence Length and Knowledge</b>	Student's answer is less than 20 words in length and demonstrates poor knowledge of the work ethic topic addressed in the scenario.	Student's answer is 20-29 words in length and demonstrates limited knowledge of the work ethic topic addressed in each scenario.	Student's answer is 30-39 words in length and demonstrates satisfactory knowledge of the work ethic topic addressed in each scenario.	Student's answer is 40-49 words in length and demonstrates proficient knowledge of the work ethic topic addressed in each scenario.	Student's answer is 50-75 words in length and demonstrates exceptional knowledge of the work ethic topic addressed in each scenario.
<b>Spelling/Grammar and Sentence Structure</b>	Student has 5 or more errors in spelling, punctuation, and grammar.	Student has no more than 4 errors in spelling, punctuation, and grammar.	Student has no more than 3 errors in spelling, punctuation, and grammar.	Student has no more than 2 errors in spelling, punctuation, and grammar.	Student has no more than 1 error in spelling, punctuation, and grammar.

If a work ethic topic(s) is not answered, the student will receive 0 points.

A score of at least 70 out of 100 points must be achieved in order to pass the Work Ethics test.

Grading Example: Suppose a student submits an answer to a work ethics scenario that has 75 words, demonstrates exceptional understanding of the work ethic topic, but has 4 or more errors in spelling, punctuation, and grammar. The score for that question would be 7, computed as follows: 5 points for sentence length and knowledge plus 2 points for spelling/grammar/sentence structure. The score on each of the ten questions is totaled for the final work ethics test score.