



**ACCT 1105 Financial Accounting II  
COURSE SYLLABUS  
Spring Semester 2018**

**COURSE INFORMATION**

Credit Hours/Minutes: 4/3750  
Class Location: Swainsboro Campus, Building 2, Room 2113  
Class Meets: 10:30-12:45 Tuesday/Thursday  
Course Reference Number (CRN): 40003

**INSTRUCTOR CONTACT INFORMATION**

Instructor Name: Lori Sweat  
Office Location: Swainsboro Campus, Building 2, Room 2114  
Office Hours: 7:15-8 am and 1:30-5:15 Tuesday/Thursday  
Email Address: [Lori Sweat \(lsweat@southeasterntech.edu\)](mailto:lsweat@southeasterntech.edu)  
Phone: 478-289-2223  
Fax Number: 478-289-2276

**SOUTHEASTERN TECHNICAL COLLEGE'S (STC) CATALOG AND STUDENT HANDBOOK**

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

**REQUIRED TEXT**

Accounting, 27th Edition, Chapters 10-17 softbound bundled with CengageNow code, Warren, Reeve, Duchac, Cengage Learning, 2018. ISBN 978-1-33790575-6

**REQUIRED SUPPLIES & SOFTWARE**

Pencils, click eraser, ruler. 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.

**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)**

ACCT 1100

**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 (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 identification; 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 tests and assignments shown on the attached tentative lesson plan by the scheduled deadlines, unless otherwise notified of a change in deadline.
- Instructor reserves to modify the tentative lesson schedule attached to this syllabus with notice.
- Homework will be submitted via CengageNow 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.
- Students are expected to have all assignments (homework 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.
- 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 should subscribe to remind for reminders from the instructor via email or text. Instructions will be provided to students.

## **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 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% 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" (Withdrawn) 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 spring semester is Monday, March 19.

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 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.

### **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**

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 test. Failure to check your email for the response will be no excuse for missing the makeup test. 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 test, you will receive a zero on the test, and there will be no opportunity to make up the test. 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 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:

<p><b>American With Disabilities Act (ADA)/Section 504 - Equity- Title IX (Students) – Office of Civil Rights (OCR) Compliance Officer</b></p>	<p><b>Title VI - Title IX (Employees) – Equal Employment Opportunity Commission (EEOC) Officer</b></p>
<p>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:hthomas@southeasterntech.edu">Helen Thomas</a> <a href="mailto:hthomas@southeasterntech.edu">hthomas@southeasterntech.edu</a></p>	<p>Blythe Wilcox, Director of Human Resources Vidalia Campus 3001 East 1<sup>st</sup> Street, Vidalia Office 138B Phone: 912-538-3147 Email: <a href="mailto:bwilcox@southeasterntech.edu">Blythe Wilcox</a> <a href="mailto:bwilcox@southeasterntech.edu">bwilcox@southeasterntech.edu</a></p>

## 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 \(STC\) 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/In Class Assignments/Quizzes	15%
Final Exam	15%
Work Ethics Test (see rubric)	5%

## GRADING SCALE

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

## 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 a test, 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 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 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, [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.

- On test days, be considerate of others, and observe the following:
  - Enter the room quietly; your fellow classmates may be studying/preparing for the test.
  - 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 test, NOT during the test.
  - Use the restroom BEFORE the test, NOT during, unless there is an emergency. If you have a special need that will regularly require leaving the classroom during a test, 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, and other materials. 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 a test.
  - When you finish your test, you should quietly turn it in, return to your seat and begin reviewing the upcoming material. This is not a time for sleeping, 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 1105 Financial Accounting II Spring Semester 2018 Lesson Plan

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

**Abbreviations are used throughout the lesson plan to match the assignment names at the end of each chapter of the textbook. EX stands for Exercises, PR stands for Problems**

<b>Date/Week</b>	<b>Chapter/Lesson</b>	<b>Content</b>	<b>Assignments &amp; Tests Due Dates</b>	<b>Competency Area</b>
Jan 9	Chapter 10 Long Term Assets: Fixed & Intangible	First day of class/Introduction to Course—Syllabi, Outline, Rules, Regulation Coverage		1 b,c
11	Chapter 10 Long Term Assets: Fixed & Intangible	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	Exercises: 10-1, 10-3, 10-4, 10-5, 10-6, 10-7, 10-8, 10-9, 10-10	1 b,c
16	Chapter 10 Long Term Assets: Fixed & Intangible	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>	Exercises: 10-11, 10-12, 10-13, 10-14, 10-15, 10-16. 10-17, 10-18	1 b,c
18	Chapter 10 Long Term Assets: Fixed & Intangible	Natural Resources Intangible Asset Financial Reporting for Long-Term Assets: Fixed & Intangibles Appendix: Exchanging Similar Assets	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
23	Chapter 10 Long Term Assets: Fixed & Intangible		Test on Chapter 10	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>
25	Chapter 11: Current Liabilities & Payroll	Short-Term Notes Payable	Exercises: 11-2, 11-3, 11-4, 11-5, 11-6, 11-7 Problem 11-1A	2,3 b,c
30	Chapter 11: Current Liabilities & Payroll	Payroll & Payroll Taxes Accounting Systems for Payroll and Payroll Taxes	Exercises 11-9, 11-10, 11-11, 11-12, 11-13, 11-14, 11-17, 11-20	2,3 b,c
Feb 1	Chapter 11: Current Liabilities & Payroll	Employees' Fringe Benefits Contingent Liabilities	Problems: 11-2A, 11-4A, 11-5A	2,3 b,c
6	Chapter 11: Current Liabilities & Payroll		Test on Chapter 11	2,3 b,c
8	Chapter 12 Accounting for Partnerships & Limited Liability Companies	Proprietorships vs. Partnerships Forming a Partnership & Dividing Income	Exercises: 12-1, 12-2, 12-3, 12-4, 12-7, 12-8	4 b,c
13	Chapter 12 Accounting for Partnerships & Limited Liability Companies	Partner Admission & Withdrawal	Exercises: 12-9, 12-10, 12-11, 12-12, 12-13, 12-14, 12-16	4 b,c
15	Chapter 12 Accounting for Partnerships & Limited Liability Companies	Liquidating Partnerships Statement of Partnership Equity	Exercises: 12-15, 12-18, 12-19, 12-20, 12-21, 12-11, 12-23, 12-24, 12-25,	4 b,c
20	Chapter 12 Accounting for Partnerships & Limited Liability Companies		Problems: 12-1A, 12-2A, 12-4A, 12-5A, 12-6A	4 b,c

Date/Week	Chapter/Lesson	Content	Assignments & Tests Due Dates	Competency Area
22	Chapter 12 Accounting for Partnerships & Limited Liability Companies		Test on Chapter 12	4 b,c
27	Chapter 13 Corporations: Organization, Stock Transactions & Dividends	Nature of a Corporation Stockholders' Equity Paid-In Capital from Stock	Exercises: 13-1, 13-2, 13-3, 13-4, 13-5, 13-7, 13-8	5 b,c
Mar 1	Chapter 13 Corporations: Organization, Stock Transactions & Dividends	Accounting for Dividends Stock Splits	Exercises: 13-9, 13-10, 13-11, 13-12, 13-13.	5 b,c
6	Chapter 13 Corporations: Organization, Stock Transactions & Dividends	Treasury Stock Transactions	Exercises: 13-14, 13-15, 13-16	5 b,c
8	Chapter 13 Corporations: Organization, Stock Transactions & Dividends	Reporting Stockholders' Equity	Exercises: 13-18, 13-19, 13-20 Problems: 13-1A, 13-3A, 13-5A	5 b,c
13	Chapter 13 Corporations: Organization, Stock Transactions & Dividends		Chapter 13 Test	5 b,c
		<b>Note: Students who withdraw on or before Monday, March 19 receive a grade of "W"</b>		

Date/Week	Chapter/Lesson	Content	Assignments & Tests Due Dates	Competency Area
15	Chapter 14 Long-Term Liabilities: Bonds & Notes	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>	Exercises: 14-5, 14-6, 14-7 Problems: 14-2A, 14-3A	2 b,c
20	Chapter 14 Long-Term Liabilities: Bonds & Notes	Accounting for Bonds Payable: Bond Redemption Installment Notes Reporting Long Term Liabilities	Work Ethics Test due Exercises: 14-7, 14-8, 14-9, 14-10, 14-11, 14-12 Problem 14-4A	2 b,c
22	Chapter 14 Long-Term Liabilities: Bonds & Notes	Appendix 1: Present Value Concepts & Pricing Bonds Payable Appendix 2: Interest Rate Method of Amortization	Exercises: 14-17, 14-18, 14-19, 14-20 14-21, 14-22	2 b,c
27	Chapter 14 Long-Term Liabilities: Bonds & Notes		Test on Chapter 14	2 b,c
29	Chapter 16 Statement of Cash Flows	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>	Exercises: 16-2, 16-3, 16-4	6 b,c

Date/Week	Chapter/Lesson	Content	Assignments & Tests Due Dates	Competency Area
April 10	Chapter 16 Statement of Cash Flows	Preparing the Statement of Cash Flows-Indirect Method	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	Preparing the Statement of Cash Flows-Direct Method	Problems: 16-1A, 16-2A, 16-4A, 16-5A	6 b,c
17	Chapter 16 Statement of Cash Flows		Chapter 16 Test	6 b,c
19	Chapter 17 Financial Statement Analysis	Basic Analytical Methods Horizontal Analysis Vertical Analysis Common-Sized Statements Analyzing Liquidity Analyzing Solvency	Exercises: 17-4, 17-5, 17-6, 17-7, 17-9, 17-10, 17-11, 17-12, 17-14, 17-15	7 b,c
24	Chapter 17 Financial Statement Analysis	Analyzing Profitability Corporate Annual Reports	Exercises: 17-17, 17-19, 17-20, 17-21, 17-22 Problem 17-4A	7 b,c
26	Chapter 17 Financial Statement Analysis		Chapter 17 Test	7 b,c
May 1	Chapters 10-14, 16-17		Final Exam	1,2,3,4,5,6,7 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.