



**ACCT 1105
FINANCIAL ACCOUNTING II
COURSE SYLLABUS
Lecture/Lab
Spring Semester 2017**

Semester: Spring 2017
Course Title: Financial Accounting II
Course Number: ACCT 1105
Credit Hours/ Minutes: 4 / 3750
Class Location: Rm 2113, Building 2
Class Meets: 10:30-12:45, T/R
CRN: 40010

Instructor: Lori L. Sweat
Office Hours: 7:15-8:00 am T/R, 1:30-5:30 pm T/R
Office Location: Rm 2114, Building 2
Email Address: lsweat@southeasterntech.edu
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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 13-28 (ISBN 978-0-76383-492-0)

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

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.

PREREQUISITES: 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: 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 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.

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 exam as marked in the lesson plan. A grade of 70 or better is required to complete the work ethics requirements for this class. **The work ethics exam is due Tuesday, March 21.**

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 make-up 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 spring semester is Monday, March 20.**

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: 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:

ADA/Section 504 - Equity- Title IX (Students) - OCR Compliance Officer	Title VI - Title IX (Employees) - EEOC Officer
Helen Thomas, Special Needs Specialist Vidalia Campus 3001 East 1 st Street, Vidalia Office 108 Phone: 912-538-3126 hthomas@southeasterntech.edu	Blythe Wilcox, Director of Human Resources Vidalia Campus 3001 East 1 st Street, Vidalia Office 138B Phone: 912-538-3147 bwilcox@southeasterntech.edu

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:		GRADING SCALE
Tests	65%	A: 90-100
Homework/In Class Assignments/Quizzes	15%	B: 80-89
Final Exam	15%	C: 70-79
Works Ethics (see rubric)	5%	D: 60-69
	100%	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.

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, hthomas@southeasterntech.edu 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.

Work Ethics Assessment

Grading Rubric

	Achievement Level 1 (1 pt. ea.)	Achievement Level 2 (2 pts. ea.)	Achievement Level 3 (3 pts. ea.)	Achievement Level 4 (4 pts. ea.)	Achievement Level 5 (5 pts. ea.)
Sentence Length and Knowledge	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.
Spelling/Grammar and Sentence Structure	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.
<ul style="list-style-type: none"> • 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 Exam. 					

For 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 assignment score.

**ACCT 1105 Financial Accounting II
Spring Semester 2017 Lesson Plan**

Schedule and assignments are tentative and subject to change WITH notice

Date	Chapter	Content	Assignments/Tests	*Course Competency Area **General Education Competency Area
Jan 10	11	First day of class/Introduction to Course— Syllabi, Outline, Rules, Regulation Coverage Importance of Payroll Records, Employer/Employee Relationships, How Employees Are Paid, Calculating Gross Earnings, Payroll Deductions, Calculating Net Earnings, Payroll Recordkeeping, Accounting Entry for Employee Earnings and Deductions	Preparation: pp. 507-525 Reinforcement Activities: Exercises 11-1 thru 11-6 Problems 11-1A thru 11-4A	*3 **b,c
12	12	Employers Payroll Taxes, Recording Employer's Payroll Taxes, Filing Reports and Making Payroll Tax Payments, Paying Other Amounts Withheld	Preparation: pp. 541-560 Reinforcement Activities: Exercises 12-1 thru 12-5 Problems 12-1A thru 12-3A	*3 **b,c
17	11 & 12		Chapters 11 & 12 Test	*3 **b,c
19	13	Promissory Notes, Due Dates, Simple Interest, Notes Payable and Interest Expense	Preparation: pp. 583-592 Reinforcement Activities: Exercises 13-1 & 13-2 Refreshers Exercise 13-3 Problems 13-1 A & 13-1B	*2 **b,c
24	13	Accounting for Notes Not Paid on the Due Date	Preparation pp. 598-601	*2 **b,c

Date	Chapter	Content	Assignments/Tests	*Course Competency Area **General Education Competency Area
26	13 16	Purchasing Plant Assets, The Nature of Depreciation, Methods of Calculating Depreciation	Chapter 13 Test Preparation: pp. 701-705	*2 **b,c
31	16	Purchasing Plant Assets, The Nature of Depreciation, Methods of Calculating Depreciation	Preparation: pp. 701-712 Reinforcement Activities: Exercises 16-1 thru 16-4	*1 **b,c
Feb 2	16	Methods of Calculating Depreciation Capital and Revenue Expenditures, Disposing of Plant Assets - Sales	Review of pp. 706-711 Lab Work/Homework: Problems 16-1A & 16-2A Preparation: pp. 713-718. Reinforcement Activities: Exercises 16-5 thru 16-6	1 **b,c
7	16	Disposing of Plant Assets – Trades and Discards Intangibles and Wasting Assets	Preparation: pp. 719-723 Reinforcement Activities: Exercises 16-7 & 16-8 Problems 16-3A & 16-4A Preparation: pp. 724-725 Reinforcement Activities: Exercise 16-9	1 **b,c
9	16 18	Characteristics of a Partnership Accounting for a Partnership	Chapter 16 Test	1 **b,c

Date	Chapter	Content	Assignments/Tests	*Course Competency Area **General Education Competency Area
14	18	Characteristics of a Partnership Accounting for a Partnership Division of Net Income or Loss in a Partnership	Preparation: pp. 801-811 Reinforcement Activities: Exercise 18-1, Problem 18-1A Exercise 18-2, 18-3 Problem 18-3A	*4 **b,c
16	18	Closing Entries for a Partnership Financial Statements for a Partnership	Problem 18-2A Preparation: pp. 811-813 Reinforcement Activities: Exercises 18-4 & 18-5 Problems 18-3A & 18-4A	*4 **b,c
21	18	Admission of a New Partner Withdrawal of a Partner Liquidation of a Partnership	Preparation: pp. 814-819 Reinforcement Activities: Exercises 18-6 thru 18-8 Lecture on pp. 819-823 Lab Work/Homework Exercise 18-9 Problems 18-5A & 18-6A	*4 **b,c
23	18 19	Corporation defined, advantages and disadvantages, forming a corporation, management of a corporation, corporate capital, issuing capital stock	Chapter 18 Test Preparation: pp. 843-860.	*4,5 **b,c

Date	Chapter	Content	Assignments/Tests	*Course Competency Area **General Education Competency Area
28	19	Issuing Capital Stock Stock Subscriptions	Review pp. 852-860. Reinforcement Activities: Exercises 19-1 thru 19-6 Problem 19-1A Preparation: pp. 860-862. Reinforcement Activities: Exercise 19-7 Problem 19-2A	*5 **b,c
Mar 2	19	Treasury Stock Controlling Accounts and Subsidiary Ledgers, The Corporate Balance Sheet	Preparation: pp. 862-864. Reinforcement Activities: Exercise 19-9 Problem 19-3A Preparation: pp. 865-866. Reinforcement Activities: Exercise 19-8 Problem 19-4 A	*5 **b,c
7	19 20	Net Income of a Corporation, Corporate Income Taxes	Chapter 19 Test Preparation: pp. 885-890 Reinforcement Activities: Exercises 20-1 & 20-2 Problem 20-1A (Part 1 only) Problem 20-2A	*5 **b,c

Date	Chapter	Content	Assignments/Tests	*Course Competency Area **General Education Competency Area
9	20	Cash Dividends Stock Dividends	Preparation: pp. 891-898 Reinforcement Activities: Exercises 20-3 thru 20-5 Problem 20-3A Exercises 20-6 & 20-7	*5 **b,c
14	20	Stock Splits, Appropriation of Retained Earnings Retained Earnings Statement	Preparation: pp. 898-902 Reinforcement Activities: Exercises 20-8 & 20-9 Problem 20-4A Preparation: pp. 902-903 Reinforcement Activities: Exercise 20-10 Problem 20-1A (Part 2)	*5 **b,c
16	20 21	Issuing Bonds Versus Issuing Capital Stock, Classification of Bonds, Accounting for the Issuance of Bonds, Retirement of Bonds at Maturity	Chapter 20 Test Preparation: pp. 923-932 Reinforcement Activities: Exercises 21-1 thru 21-4	*5 **b,c
Note: Students who withdraw on or before Monday, March 20 receive a grade of "W"				
21	22	Basic Features of the Statement of Cash Flows, Preparing a Statement of Cash Flows- The Direct Method Operating Section	Work Ethics Exam due Preparation: pp. 967-981 Reinforcement Activities: Exercises 22-1 thru 22-2 Exercises 22-4 thru 22-7 Problem 22-1A	*6 **b,c

Date	Chapter	Content	Assignments/Tests	*Course Competency Area **General Education Competency Area
23	22	Preparing a Statement of Cash Flows Investing & Financing Sections	Preparation: pp. 979-981 Reinforcement Activities: Exercise 22-3 Problems 22-2A & 22-4A	*6 **b,c
28	22	Preparing a Statement of Cash Flows The Indirect Method	Preparation: pp. 982-984 Reinforcement Activities: Exercise 22-8 Problems 22-3A & 22-5A	*6 **b,c
30	22 23	Comparative Financial Statements-Horizontal and Vertical Analysis, Trend Percentages	Chapter 22 Test Preparation: pp. 1007-1016 Reinforcement Activities: Exercises 23-1 thru 23-4 Problems 23-1A & 23-2A	*6,7 **b,c
Apr 4	23	Liquidity Analysis: Short-term Liquidity Measures Long-Term Liquidity Measures	Preparation: pp. 1016-1022 Reinforcement Activities: Exercise 23-5 Preparation: pp. 1022-1025 Reinforcement Activities: Exercise 23-6 Problem 23-3A	*7 **b,c

Date	Chapter	Content	Assignments/Tests	*Course Competency Area **General Education Competency Area
6	23	Profitability Analysis	Preparation: pp. 1025-1032 Reinforcement Activities: Exercise 23-7, 23-8 Problem 23-4A	*7 **b,c
11	23 17	Accrued Expenses Accrued Revenues	Chapter 23 Test Preparation: pp. 755-764 Reinforcement Activities: Exercises 17-1 thru 17-3 Problem 17-1A Preparation: pp. 764-768. Reinforcement Activities: Exercise 17-4 Problem 17-2A	*7 **b,c
13	17	Deferred Expenses Deferred Revenue	Preparation: pp. 768-772 Reinforcement Activities: Exercise 17-5, Prob 17-3A Preparation: pp. 774-778 Reinforcement Activities: Exercise 17-6 Problem 17-4A	*7 **b,c
18	17		Chapter 17 Test	*7 **b,c
20			Final Exam	*1,2,3,4,5,6,7 **b,c

*Competency Areas:

1. Fixed and Intangible Assets
2. Current and Long-Term Liabilities
(Note 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:

- 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.