



MGMT 1135 Management Accounting and Finance

COURSE SYLLABUS

Online

Spring Semester 2019

COURSE INFORMATION

Credit Hours/Minutes: 3/2250

Campus/Class Location: Georgia Virtual Technical Connection (GVTC)/Blackboard

Class Meets: Via Internet for 15 weeks

Course Reference Number (CRN): 40157

Preferred Method of Contact: [Tina Jernigan tjernigan@southeasterntech.edu](mailto:Tina.Jernigan@southeasterntech.edu)

INSTRUCTOR CONTACT INFORMATION

Instructor Name: Tina Jernigan

Campus/Office Location: Vidalia/Gillis Building Office 807

Office Hours: 2:00-4:30 p.m. Monday-Thursday or via appointment

Email Address: [Tina Jernigan tjernigan@southeasterntech.edu](mailto:Tina.Jernigan@southeasterntech.edu).

Phone: (912) 538-3123

Fax Number: (912) 538-3106

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

Cengage Unlimited Printed Access Card

Semester Access (4 months) ISBN: 978-0-357-70003-7. You can also purchase the one year or two year access card if you wish to do so. The Cengage Unlimited Printed Access Card is available at the Southeastern Technical College Bookstore stcbookstore@southeasterntech.edu, 912-538-3129 or online.

If you do not choose to purchase the Cengage Unlimited Printed Access Card from the STC bookstore or online at Cengage, the book information is as follows:

Managerial ACCT2, 2nd edition, ISBN: 978-1-111-82269-9.



REQUIRED SUPPLIES & SOFTWARE

Students will be required to use Microsoft Word and/or Microsoft Excel. Version 2016 is preferred. Try not to use an older version. If you do, do not use one older than 2013.

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 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

The focus of this course is to acquire the skills and concepts necessary to use accounting information in managerial decision-making. Course is designed for those who will use, not necessarily prepare, accounting information. Those applications include the use of information for short and long-term planning, operational control, investment decisions, cost and pricing products and services. An overview of financial accounting and basic concepts of finance provides an overview of financial statement analysis.

MAJOR COURSE COMPETENCIES

Topics include Introduction to Managerial Accounting, Product Costing, Cost Behavior, Job, Process, Operations Costing, Activity-Based Costing, Cost-Volume Profit Analysis, Relevant Costs and Product Planning Decisions, Long-Term (Capital Investment) Decisions, Budgets, Variance Analysis, Decentralization, Performance Evaluation and Balance Scorecard, Financial Statement Analysis, The Statement of Cash Flows.

PREREQUISITE(S)

None

COURSE OUTLINE

1. Introduction to Managerial Accounting
2. Product Costing
3. Cost Behavior
4. Job Costing, Process Costing, and Operations Costing
5. Activity-Based Costing
6. Cost-Volume Profit Analysis

7. Relevant Costs and Product Planning Decisions
8. Long-Term (Capital Investment) Decisions
9. Budgets
10. Variance Analysis
11. Decentralization, Performance Evaluation and Balanced Scorecard
12. Financial Statement Analysis
13. The Statement of Cash Flows

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 (ONLINE)

Assigned work must be created in Microsoft Word 2016 and/or Microsoft Excel 2016, saved, uploaded, and attached for grading in Blackboard. A grade of zero will be assigned for any work not submitted. No make-up or late work is allowed for this class. **All tests and assignments are due at midnight on Monday of each week.** Students are expected to communicate frequently through college email and discussion boards. College email is accessed at <https://portal.office.com>, under Quick links on our webpage, or in the menu of our Blackboard course. Books and/or any course materials are required on the **first day** of the semester.

ONLINE ATTENDANCE

It is the student's responsibility to be academically engaged each week doing course related 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" (Failing 0-59) in a course. 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. Students will be expected to complete all work required by the instructor as described in the individual course syllabus. **Students will have at least one week to complete tests and assignments. All tests and assignments are due at midnight on Monday each week.** Exceptions to the due dates of assignments due to jury duty, military duty, court duty, or required job training will be made at the discretion of the instructor.

STUDENTS WITH DISABILITIES

Students with disabilities who believe that they may need accommodations in this class based on the impact of a disability are encouraged to contact the appropriate campus coordinator to request services.

Swainsboro Campus: Macy Gay mgay@southeasterntech.edu, 478-289-2274, Building 1, Room 1208

Vidalia Campus: [Helen Thomas](mailto:hthomas@southeasterntech.edu) hthomas@southeasterntech.edu, 912-538-3126, Building A, Room 108

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 make arrangements with the appropriate campus coordinator.

Swainsboro Campus: Macy Gay mgay@southeasterntech.edu, 478-289-2274, Building 1, Room 1208

Vidalia Campus: Helen Thomas hthomas@southeasterntech.edu, 912-538-3126, Building A, Room 108

It is strongly encouraged that requests for consideration be made **PRIOR** to delivery and early enough in the pregnancy to ensure that all the required documentation is secured before the absence occurs. Requests made after delivery **MAY NOT** be accommodated. The coordinator will contact your instructor to discuss accommodations when all required documentation has been received. The instructor will then discuss a plan with you to make up missed assignments.

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.

Online Proctored Event Withdrawals

Students who do not complete the proctored exam for an online class on the scheduled date and do not present a valid excuse within three business days of the scheduled event will be withdrawn from the course with a “WF” (Withdrawn Failing) and will be disabled in their online class. If the proctored event is scheduled during final exams, any student who misses the proctored exam will receive an “F” for the course.

PROCTORED EVENT REQUIREMENT

In order to validate student identity for all online courses, students enrolled in online courses are **required** to complete one proctored event per online course. The proctored event will be administered on separate days—once on the Vidalia campus and once on the Swainsboro campus. Students must attend one of the proctored sessions as scheduled on the Lesson Plan/Course Calendar. Dual enrollment students enrolled in online courses have the same options, but can also complete the event on the high school campus. The event will be monitored by the instructor, another College employee, or high school counselor. The proctored event may be a major exam, assignment, or presentation, etc. that will count a minimum of 20% of the course grade. Students must attend one of the scheduled proctored sessions and will need to make arrangements with work, childcare, etc. The specific dates of the proctored event are scheduled on the Lesson Plan/Calendar for

the online course.

Students living farther than 75 miles from either campus who cannot come to Southeastern Tech for the event must secure an approved proctoring site. The site and the proctor must meet Southeastern Technical College's requirements (instructor will provide more information and necessary forms if this is the case).

Note: Students taking proctored events off campus will utilize the Proctor Scheduling and Approval Form found in Blackboard within the Getting Started/Start Here and Proctoring Event area. The completed form should be submitted to the course instructor a minimum of two weeks prior to the proctored event. If approved, the instructor will notify the proctor.

Students arranging off-campus proctoring must take the event on one of the-originally scheduled days. Students who do not complete the proctored event as scheduled must submit a valid documented excuse within three business days after the scheduled event. If the excuse is approved by the instructor of the course, students must make arrangements with the instructor to makeup/reschedule the missed event. The penalty and makeup instructions will be at the instructor's discretion. Proctored events will be given after the 65% point of the semester. **Students who do not complete the proctored event on the scheduled date and do not present a valid documented excuse within three business days of the scheduled event will be withdrawn from the course with a "WF" (Withdrawn Failing). If the proctored event is scheduled during final exams, any student who misses the proctored event will be issued an "F" (Failing) for the course.**

PROCTORING FEES

Students are not charged a proctoring fee when taking a proctored event at Southeastern Technical College or any other TCSG college. Students who choose to use an off-campus proctor may be assessed a proctoring fee by the proctoring site. In this instance, the student is responsible for payment.

The required proctored event for this class is scheduled on the following dates and times:

Swainsboro Campus: Tuesday, March 26, between the hours of 9-12 a.m., Building 2 Room 2113.

Vidalia Campus: Thursday, March 28, between the hours of 9-12 a.m., Lab 809 Gillis Building.

MAKEUP GUIDELINES (TESTS, QUIZZES, HOMEWORK, PROJECTS, ETC...)

Failure to take tests will result in a grade of zero. No make-up tests are allowed. If internet or browser failure occurs while taking a test, contact instructor immediately. A decision will be made at that time if the test will be reset. The instructor reserves the right to deduct points from the test scores for exceeding the scheduled time limit on the tests and/or requiring the student to come to campus to take the test.

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 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:

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

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 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 [Southeastern Technical College 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
Homework Assignments	45%
Discussion Boards	10%
Tests	25%
Proctored Exam	20%

GRADING SCALE

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

MGMT 1135-Managerial Accounting and Finance
Spring Semester 2019 Lesson Plan

Date/Week	Chapter/Lesson	Content	Assignments and Tests Due Dates	Competency Area
Monday January 7		First Day of the Semester!	Required Orientation Assignments: -Click the Getting Started link on the course menu in the Blackboard course and complete the Getting Started items including the Pledge Quiz and Student Introduction. -Make contact with instructor via email to reserve spot and intent on completing the class.	
Week 1 January 8-14	Chapter 1	Introduction to Managerial Accounting	-Read Chapter 1 Graded: -Exercise 7 Page 15 -Problem 9 Page 15 -Problem 10 Page 15 -Discussion Board 1 -Chapter 1 Test Chapter 1 assignments, test, and Discussion Board 1 due Monday, January 14, midnight.	1 a,c

Date/Week	Chapter/Lesson	Content	Assignments and Tests Due Dates	Competency Area
Week 2 January 15-21	Chapter 2	Product Costing: Manufacturing Processes, Cost Terminology, and Cost Flows HOLIDAY-MONDAY, JANUARY 21 Note: Week 2 assignments are due Tuesday since Monday is a holiday.	-Read Chapter 2 Graded: -Brief Exercise 1 Page 31 -Exercise 7 Page 32 -Exercise 15 Page 33 -Discussion Board 2 -Chapter 2 Test Chapter 2 assignments, test, and Discussion Board 2 due Tuesday, January 22, midnight.	2 a,b,c
Week 3 January 22-28	Chapter 3	Job Costing, Process Costing, and Operations Costing	-Read Chapter 3 Graded: -Exercise 10 Page 64 -Problem 27 Page 68 -Discussion Board 3 -Chapter 3 Test Chapter 3 assignments, test, and Discussion Board 3 due Monday, January 29, midnight.	4 a,b,c
Week 4 January 29-February 4	Chapter 4	Activity-Based Costing	-Read Chapter 4 Graded: -Brief Exercise 1 Page 84 -Brief Exercise 3 Page 84 -Problem 12 Page 87 -Discussion Board 4 -Chapter 4 Test Chapter 4 assignments, test, and Discussion Board 4 due Monday, February 4, midnight.	5 a,b,c

Date/Week	Chapter/Lesson	Content	Assignments and Tests Due Dates	Competency Area
Week 5 February 5-11	Chapter 5	Cost Behavior	-Read Chapter 5 Graded: -Exercise 7 Page 110 -Exercise 11 Page 110 -Case 44 Page 118-119 -Discussion Board 5 -Chapter 5 Test Chapter 5 assignments, test, and Discussion Board 5 due Monday, February 11, midnight.	3 a,b,c
Week 6 February 12-18	Chapter 6	Cost-Volume-Profit Analysis	-Read Chapter 6 Graded: -Brief Exercise 1 Page 132 -Exercise 7 Page 133 -Problem 17 Page 134 -Chapter 6 Test Chapter 6 assignments and test due Monday, February 18, midnight.	6 a,b,c
Week 7 February 19-25	Chapter 7	Relevant Costs and Product Planning Decisions	-Read Chapter 7 Graded: -Brief Exercise 5 Page 151 -Exercise 12 Page 152 -Case 34 Page 158 -Chapter 7 test Chapter 7 assignments and test due Monday, February 25, midnight.	7 a,b,c

Date/Week	Chapter/Lesson	Content	Assignments and Tests Due Dates	Competency Area
Week 8 February 26-March 4	Chapter 8	Long-Term (Capital Investment) Decisions	-Read Chapter 8 Graded: -Exercise 17 Page 174 -Exercise 18 Page 174 -Problem 21 Page 174 -Chapter 8 Test Chapter 8 assignments and test due Monday, March 4, midnight.	8 a,b,c
Week 9 March 5-11	Chapter 9	The Use of Budgets in Planning and Decision Making	-Read Chapter 9 Graded: -Brief Exercise 1 Page 197 -Exercise 1 Page 198 -Exercise 7 Page 198 -Exercise 9 Page 199 Chapter 9 assignments due Monday, March 11, midnight.	9 a,b,c
Week 10 March 12-18	Chapter 10	Variance Analysis-A Tool for Cost Control and Performance Evaluation	-Read Chapter 10 Graded: -Brief Exercise 4 Page 225 -Exercise 13 Page 226 -Problem 20 Page 227 Chapter 10 assignments due Monday, March 18, midnight.	10 a,b,c

Date/Week	Chapter/Lesson	Content	Assignments and Tests Due Dates	Competency Area
Week 11 March 19-25	Chapter 11	Decentralization, Performance Evaluation, and the Balance Scorecard	-Read Chapter 11 Graded: -Brief Exercise 1 Page 254 -Brief Exercise 2 Page 254 -Exercise 7 Page 255 -Exercise 21 Page 257 -Chapter 11 Test Chapter 11 assignments due Monday, March 25, midnight.	11 a,b,c
Week 12 March 26-April 1	Proctored Exam	Proctored Exam Dates: Swainsboro Campus: Tuesday, March 26, between the hours of 9-12 a.m., Building 2 Room 2113. OR Vidalia Campus: Thursday, March 28, between the hours of 9-12 a.m., Lab 809 Gillis Building.	Proctored Exam (Chapters 9, 10, and 11)	9,10,11 a,b,c
April 1-4		SPRING BREAK-NO CLASSES		
Week 13 April 9-15	Chapter 12	Financial Statement Analysis	-Read Chapter 12 Graded: -Brief Exercise 1 Page 277 -Brief Exercise 3, 4, and 5 Page 277 -Problem 15 Pages 279-280 -Chapter 12 Test Chapter 12 assignments and test due Monday, April 15, midnight.	12 a,b,c
Week 14 April 16-22	Chapter 13	The Statement of Cash Flows	-Read Chapter 13 Graded: -Brief Exercise 1 and 2 Page 294 -Brief Exercise 3 Page 295 -Chapter 13 Test	13 a,b,c

Date/Week	Chapter/Lesson	Content	Assignments and Tests Due Dates	Competency Area
Week 15 April 23-29	Chapter 13	The Statement of Cash Flows	Chapter 13 assignments and test due Monday, April 29, midnight.	13 a,b,c
Tuesday April 30		SPRING SEMESTER ENDS		

MGMT 1135 Competency Areas:

1. Introduction to Managerial Accounting
2. Product Costing
3. Cost Behavior
4. Job Costing, Process Costing, and Operations Costing
5. Activity-Based Costing
6. Cost-Volume Profit Analysis
7. Relevant Costs and Product Planning Decisions
8. Long-Term (Capital Investment) Decisions
9. Budgets
10. Variance Analysis
11. Decentralization, Performance Evaluation and Balanced Scorecard
12. Financial Statement Analysis
13. The Statement of Cash Flows

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.

GRADING SCALE INFORMATION

- Three points assessed per error on assignments. Instructor reserves the right to deduct more for careless errors that may include spelling or grammar. Students are allowed to use Microsoft Word or Microsoft Excel if an assignment requires the student to complete an assignment that involves making a spreadsheet or creating formulas. Each question assigned must be numbered and a response given to receive credit.
- Ten points will automatically deducted for not keying your name and assignment information on your Word documents and/or in the Document Properties of your document or Excel workbook. **For example, Tina Jernigan, MGMT1135, Chapter 1 Assignments.** Take ownership of your work! This will be enforced to make sure students are following instructions for assignments.
- Five discussion boards will be completed weeks 1-5. These count 10 percent of the final grade and are required. Students must post at least two comments to each discussion board. This means at least one original comment/response/thought and at least one reply to another student in class. These cannot be posted late.
- Chapter tests will be taken in Blackboard for this class. Chapter tests will be objective type tests including question types such as true/false, multiple choice, matching, etc. No books or notes are allowed when you take your exams.
- Proctored exam is scheduled during week 12. See lesson plan for scheduled dates. No study guide will be provided. The proctored exam for this class is over Chapters 9, 10, and 11.

***REVISED SPRING SEMESTER 2019**

****INSTRUCTOR RESERVES THE RIGHT TO CHANGE GRADING SCALE AT ANY POINT DURING THE SEMESTER.**

**** LATE WORK WILL NOT BE ACCEPTED FOR THIS CLASS. GRADES OF ZERO WILL BE ASSIGNED FOR ANY MISSING WORK.**

MGMT 1135 DISCUSSION BOARD GRADING RUBRIC

# of Discussion Posts	# of Discussion Replies	Grade	Due Date, Length, Grammar and Spelling Requirements
1	1	100	<p>Students who post their initial discussion board response to the discussion board topic and reply to at least one other students' post will be given a 100 on the assignment if the post is turned in by the due date, contain 4-5 sentences and free of grammatical and spelling errors. The student will receive a one point deduction for each grammatical and spelling error in both their response and reply. A 10 point deduction will be given for any response or reply that is not 4-5 sentences in length. No credit will be given for any response or reply that is an answer of "yes/no" or "I agree/disagree."</p>
1	0	70	<p>Any student that does not respond to at least one other students' post will not receive a grade above 70. The grade of 70 will be the highest grade that the student will be able to receive on the discussion post if the post is turned in by the due date, contain 4-5 sentences and free of grammatical errors and spelling errors. The student will receive a one point deduction for</p>

# of Discussion Posts	# of Discussion Replies	Grade	Due Date, Length, Grammar and Spelling Requirements
			each grammatical and spelling error in their response. A 10 point deduction will be given for any response that is not 4-5 sentences in length.
0	1	50	Students who only respond to a classmate's discussion post will not receive a grade above 50. The grade of 50 will be the highest grade that the student will be able to receive on the discussion response if the response is turned in by the due date, contain 4-5 sentences and free of grammatical errors and spelling errors. The student will receive a one point deduction for each grammatical and spelling error in their reply. A 10 point deduction will be given for any reply that is not 4-5 sentences in length.
0	0	0	Students will receive a 0 on the discussion topic if the student does not post an answer or response to one other students' post by the due date.