

# ACCT 2301 – Principles of Accounting I - Financial

## Course Description/Overview

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Accounting concepts and their application in transaction analysis and financial statement preparation; analysis of financial statements; accounting cycle; and accounting for assets, liabilities, and equity in proprietorships, partnerships, and corporations.

### Prerequisite Knowledge

Officially: Math 1302, 1332, or 1324 (however, if you can add, subtract, multiply and divide you will be okay).

### Course Technology

The ability to retrieve materials from Blackboard and use a four-function calculator. In addition, all homework assignments will be handled through the McGraw Hill Connect system.

Proctorio, an online remote proctoring system, will be used in this class for all exams. To complete these assignments, you will be required to use the Google Chrome browser and have the Proctorio extension installed. <https://proctorio.com/support>

### Class Meeting Times

Tuesday and Thursday in RAS 266 from 12:30pm to 1:45pm

### Technical Support

For Connect issues, including questions about course registration, please contact McGraw Hill directly at 800-331-5094. You can also contact them through a “Chat” function at this link: <http://mpss.mhhe.com/>.

For Proctorio issues, please contact Proctorio’s 24/7 support at (866) 948-9248 or [support@proctorio.com](mailto:support@proctorio.com). If you have the extension installed, you can live chat by clicking on the dark gray shield icon in the top right-hand corner of your Chrome browser or on the ‘Live Chat’ button in the Proctorio window that is open while you are taking your exam.

For Blackboard or general ASU related technology issues, The Technology Service Center (TSC) may be contacted by calling (325) 942-2911 or 1-866-942-2911 or by email at [helpdesk@angelo.edu](mailto:helpdesk@angelo.edu)

## Faculty/Instructor Information

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Mr. Ken Buchanan, CPA – *Adjunct, Department of Accounting, Economics, and Finance*

Office: RAS 259

Phone: (325) 486-3260 (office/voice mail)

E-Mail: [kbuchanan1@angelo.edu](mailto:kbuchanan1@angelo.edu) or [kbuchanan@armstrongbackus.com](mailto:kbuchanan@armstrongbackus.com)

I will see e-mails more quickly if you use the Armstrong Backus e-mail

Office Hours: 15 minutes prior to and immediately after class – other times by appointment

## COVID-19 Policies

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First and foremost, if you are experiencing any of the symptoms associated with COVID-19 (those listed on the daily screening check-in) on a scheduled class meeting day **DO NOT COME TO CLASS**. Please stay at home if you feel ill, have any symptoms associated with COVID-19, or suspect you may have been exposed to the virus.

The wearing of masks is strongly encouraged; however, masks are currently not mandatory in keeping with the ASU COVID-19 guidelines. Please follow all COVID-19 guidelines provided by ASU (see <https://angelo.edu/covid-19/>).

If you do not pass the wellness check please contact me by e-mail as soon as possible if we meet in class that day, just as you would if you have any other illness that prevents you from coming to class.

### Assigned Seating

I do use assigned seating, whichever seat you choose on the first day of class will be your seat for the remainder of the semester.

## Course Objectives

### Learning Objectives:

Upon completion of this course, students will be able to:

1. Identify factual accounting knowledge, such as terminology, fundamental principles, classifications, generalizations, and methods
2. Apply accounting principles in unique situations
3. Complete a basic accounting cycle problem from beginning to end
4. Solve problems and make decisions based on the results of the solutions to the problems

### Assessment Methods

This class will consist of lectures and problem solving of selected exercises. In addition, we will utilize the McGraw Hill Connect system extensively throughout class. This system will automatically grade homework and force you to either read or work through problems in each chapter.

You will meet the objectives through a series of five (5) exams. You will also complete a basic accounting cycle problem (has the same weight as an exam) demonstrating your understanding of how business transactions enter and flow through the accounting system to provide meaningful data to business owners and other stakeholders. You will be responsible to complete weekly homework assignments that will assist in fostering your understanding and it will measure your learning of the material.

As we move through the material, I will place assignments in Connect, the online homework manager that is part of the textbook package. These assignments may consist of advanced readings, problems, and homework problems following material we cover in class. The deadlines for these assignments will always be at 11:59PM on the day they are due (see page 12 for TENTATIVE course schedule). At that time (11:59PM), the Connect system will close and you will be graded on the work completed prior to that time. I will make every effort to remind you of due dates in class, but ultimately you are responsible for meeting the deadlines that are clearly listed under Assignments on the Connect page for this course. In case of conflicts between dues dates, the due dates listed in Connect are the final word.

**There are three types of homework for each chapter:**

- a. Smart Book (SB). This is an interactive tool within Connect. It highlights the key points within the text. After reading portions of the text, you will answer questions. If you were to answer all the questions correctly, the program will direct you to the next section. If you struggled with an area or topic, the Smart Book program then focuses your continued studying and questions on those areas you do not know. Once you master the section, you move to the next.
- b. Interactive Presentations (IP). These assignments are short little videos that go over the main points in the chapters. They average 45 to 60 minutes per chapter. In addition to the videos there are self-checking questions. To get the full points for these assignments you must complete each presentation and answer the self-checking questions.
- c. Homework (HW). This is exactly like it sounds: questions, exercises, and problems. You must work problems and understand the concepts behind those problems to be successful. The homework covers the main topics we discuss in class and you will find on the exams. Let me warn you now. **There are large amounts of homework for the first and second exam.** That is because Chapters 1 through 3 are the foundation of the entire course. Chapters 1, 2 and 3, in particular, have homework assignments that will be very long (usually 2 – 3 hours each) so do not wait until the last minute to begin the homework. Beginning with Chapter 4, the amount of homework will decrease but it is still a major component of the course and your success in the course. You will have two attempts on each homework assignment and I will use the higher of the two scores. You will have the ability to use check my work three times on each question. Do not use abuse this just to get the question right as it will come back to haunt you on the exams and later in the course; use it to enhance your understanding of the concepts in the question.

We are all different and have different learning styles. The SB and IP will appeal differently to each individual. I have had some students love SB and others hate it; it just depends on who you are and how you learn. That being said, assigning both the SB and IP seems to be a little overkill. **For that reason, you only have to complete one (1) of these assignments (SB or IP) per chapter. It is your choice which one you complete.** I have weighted these assignments the same within each chapter so there is no advantage to doing one over the other. However, if you do both the SB and the IP for the **same chapter** you will earn extra points for that chapter. The extra points are limited to 50% of the score on the lower of the two (SB and IP) assignments for each chapter. For example, if you complete both the SB and IP for chapter 1 and you get a score of 45 points out of a possible 50 points on the SB and 40 Points out a possible 50 point on the IP, you will earn 65

points (45 for the highest scoring of the two and 50% on the lowest scoring of the two). Since this assignment only counts a total of 50 points, you are getting an extra 15 points on this assignment toward your homework grade.

There are 100 points assigned to the homework (the same as an exam grade) for the correct completion of all the assigned Connect activities (Homework plus either SmartBook or Interactive Presentations for each chapter). Points for this will be determined at the end of the course. I will take the total number of points you earned (plus any extra points for completing both the SB and IP in the same chapter) and divide that number by the total points possible. That will give me a percentage which I will then multiply by 100 to get your homework point total. For example, if there are a possible 2,500 points available for homework and you get 2,173; then  $2,173 \div 2,500 = 0.8692$ . Therefore, you will get 86.92 of the 100 available points ( $100 \times 0.8692 = 86.92$ ). With extra points there are approximately 1,925 points you could earn. If you earned all these points you would get 116.67 points for homework instead of the 100 points allocated to homework.

The homework is a two-edged sword in this course. It can increase your grade in this course if you diligently do all the Connect assignments. On the other hand, you will definitely decrease your grade if you do none of the assignments.

My reasoning for assigning homework in this course is simple; accounting, much like math, cannot be learned by just reading or watching a video. To truly learn the material, you must work problems and understand the concepts behind those problems to be successful.

## **Course Textbook and Required Readings**

Required: Connect Online Access for Financial Accounting: Information for Decisions; 10th edition, John J. Wild, Published by McGraw Hill

You will need to go to the publisher's website to sign into the course. Due to requirements in the contract between Angelo State and the ASU Bookstore, I am prohibited from making this easy for you and placing a link to the publisher's website on this syllabus. Therefore, you will need to go to the Blackboard page for this class and there is a link on that page to direct you to the website to sign in to Connect.

## Grading Policies

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This course employs the following grading policies to measure student learning.

Grade Calculations	Percent of Grade	Date
Exam 1 *	16.67% *	Thursday, September 9, 2021 *
Exam 2 *	16.67% *	Thursday, September 30, 2021 *
Accounting Cycle Problem	16.67%	Monday, October 4, 2021
Exam 3 *	16.67% *	Tuesday, October 19, 2021 *
Exam 4 *	16.67% *	Tuesday, November 9, 2021 *
Exam 5 *	16.67% *	Thursday, December 9, 2021 *
Homework	16.67%	Weekly

\* There will be a total of five (5) exams in this course. Because we all have some days that are better than others, you will drop your lowest exam grade. **However, in order to drop an exam, you must have taken the exam and scored at least a grade of 30 on that exam.** In other words, if you decide to not take an exam you will receive a zero (0) on that exam. Since that exam is not eligible to be dropped the zero will count and the next lowest exam grade will be the one dropped. There is always five points of bonus material on each exam, so a student can earn 105 points for each exam.

All exams will be in connect and consist of two parts. The first part will be 30 questions with approximately 10 true/false and 20 multiple choice questions per exam with each question being two points for a total of 60 points. The second part will consist 3 problems with some of the problems having multiple parts for a total of 45 points. The two parts of the exam have a combined total of 105 points as each exam has 5 bonus points available.

Angelo State University employs a letter grade system. Grades in this course are determined on a point scale:

A $\geq$ 540 points	Highest four (4) semester exams	400 points
B 480 – 539 points	Accounting Cycle Problem	100 points
C 420 – 479 points	Connect Assignments (SB, IP, HW)	<u>100 points</u>
D 360 – 419 points		600 points
F < 360 points		

All final point totals are rounded up to the next highest whole number (i.e., 539.03 = 540).

An Excel Student Grade Estimator will be available in Blackboard. If you enter your grades after each assignment into the grade estimator it will provide you with an estimated grade as you move through this course. This is the only way to have an estimate of your grade because of the number of assignments that are part of the Homework grade. It will automatically drop your lowest test grade as long as you took the exam and scored at least 30 points.

I **do not** curve individual exams or the final course grades. I do not do this because I have already built into the course opportunities for extra points: 5 points on each exam (total of 20 extra points), 16.67 points if you correctly complete both the SB and IP for each chapter, and you drop the lowest exam grade subject to taking the exam and scoring a minimum of 30 on the exam. It is my policy to strictly adhere to the course grading scale; in other words, 539 points is a “B” not an “A”.

**I do not give grades. You earn your grade.** I merely record your scores. If you need a particular grade in this class to maintain a scholarship, to make the Dean's List, to graduate, or for whatever reason, plan now to DO THE WORK TO EARN THE POINTS that equals that grade. That being said, **there are absolutely NO extra credit or grade improvement opportunities offered in this course other than the extra points spelled out in this syllabus.**

### Online Testing Using Proctorio

This course will use Proctorio, a browser-locking and remote proctoring solution designed to protect the integrity of this course’s assessments, within some of your Connect assignments. You’ll be able to see which assignments in Connect include Proctorio settings because they will be clearly labeled with “Proctoring Enabled” in the assignment title.

The reason I’ve chosen to enable Proctorio settings for specific assignments in this course is to make education more equal by allowing each student to earn the grades they deserve. The US Federal Government also requires that all schools have a process in place for verifying student identity to protect against Federal Student Aid (FSA) fraud.

Proctorio only runs as an extension in your Chrome browser. This means that Proctorio works within a sandbox and has limited access to your computer system, unlike traditionally installed software applications that have complete access to your computer’s hard drive, or other resources.

Proctorio does not continuously run in Connect. Proctorio only runs while you are taking your proctored Connect assignment. After your proctored assignment ends, you may uninstall the extension by right-clicking on it, to bring you peace of mind. Just remember, if you choose to do this, you’ll need to reinstall the extension again before starting your next proctored assignment.

All student data is kept safe using zero-knowledge encryption, meaning student data is scrambled and unreadable by anyone outside of our institution’s learning platform. Proctorio cannot see your proctored assignment data. Read more about [Proctorio security](#).

### Response Time

It is my intent to return e-mails or phone calls within 12 hours.

**Connect Assignments:** Assignments are graded upon submission. Detailed feedback will be available in the Connect system after the assignment due date.

**Exams:** All exams will be completed in Connect and will be automatically graded at the close of the exam. You will have the opportunity to review your exam in Connect during a 3-hour window outside of class beginning at 3:00pm on the day of the exam.

### Missed/Late Work

Homework is due at 11:59pm on the date indicated in Connect. There are **NO** late submissions for partial credit. All assignments will automatically submit for grading at the due date and time of the assignment.

**THERE WILL BE NO MAKEUP EXAMS GIVEN!** Failure to take an exam at the scheduled time will result in a zero (0). In those extreme cases where you have what I consider a legitimate excuse and supporting documentation, I will allow the missed exam to be the exam grade, which is dropped. A second missed examination for any reason will result in a grade of zero (0) for that exam.

### Participation/Absenteeism

Attendance will be taken for this class, but failure to attend will not result in a lowering of your grade based on the number of absences. However, it will be necessary for you to come to class to pass the course. There is a lot of material to be covered and missing just one day can jeopardize your grade.

### Final Exam

The Final Exam is **NOT** cumulative. It will cover Chapters 9, 10, and 11 from our textbook. All students **MUST** take the final examination.

## Course Policies

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### *Classroom Policies*

Students are expected to display professional conduct during class. You should arrive on time and be in your seat at the scheduled class start time. In general, I will start exactly on time at the beginning of class. However, if you must be late, please still come to class. I would rather you join late than miss all of the material in this lecture.

In addition to the above, the following rules will also apply:

- Programmable calculators, cell phone calculators, and mp3 players cannot be used during exams in this course. There are no exceptions to this rule.
- Please do not disrupt the class by talking to others. If you have a question, please ask me.
- Please turn off your cell phones so that it does not distract others. Also, refrain from texting or “surfing the internet (sic)” during class. If you feel the need to do this, please leave the room and do not distract those around you.

- You are the only one that can drop you from this course. I cannot drop you from the course. The last day to drop this class is Monday, November 22, 2021. Do not just quit coming to class. If you do, you will receive an “F” in the course. You should have the results of the first four exams so that you can make an informed decision regarding your expected course grade.
- This is a very fast moving and intense course. It is very easy to get behind and lost if you miss classes. You must be willing to dedicate time outside of class to study and do homework, especially in the beginning if you hope to pass this course. You cannot expect to pass this class by just showing up every day and taking the tests. If you take this course lightly you will not be successful. That said, the first few weeks are absolutely critical to your success in this course. The rest of the course depends on your understanding these important foundational elements. If you miss days during the first few weeks, you will be hard pressed to pass any of the exams in this course.

### *Academic Honesty and Integrity*

Angelo State University expects its students to maintain complete honesty and integrity in their academic pursuits. Students are responsible for understanding and complying with the university Academic Honor Code, which is in both print and web versions of the ASU Student Handbook.

Academic integrity is expected. This includes, but is not limited to, any form of cheating, plagiarism, unauthorized sharing of work, or unauthorized possession of course materials. The professor assumes that all students can be trusted. Please do not violate this trust. Violation of academic integrity will result in a failing grade for the course.

It is the professor’s intention to be as fair and impartial as is humanly possible. Therefore, all students will be asked to adhere to the same set of guidelines and rules UNLESS there are disabilities or documented extenuating circumstances that have been discussed with the professor and the Student Life Office . Please make sure you inform the professor as soon as any situation arises. Do NOT wait until the problem is compounded by poor class performance, poor attendance, etc.

### *Plagiarism*

Plagiarism is a serious topic covered in ASU’s Academic Integrity policy in the Student Handbook. Plagiarism is the action or practice of taking someone else’s work, idea, etc., and passing it off as one’s own. Plagiarism is literary theft.

### *Copyright Policy*

Students officially enrolled in this course should make only one printed copy of the given articles and/or chapters. You are expressly prohibited from distributing or reproducing any portion of course readings in printed or electronic form without written permission from the copyright holders or publishers.

### *Code of Ethics*

Students, faculty, administrators and professional staff of the College of Business should always:

- Be forthright and truthful in dealings with all stakeholders
- Take responsibility for one's actions and decisions
- Serve as an example of ethical decision-making and behavior to others
- Admit errors when they occur, without trying to conceal them
- Respect the basic dignity of others by treating them as one would wish to be treated

### *Courtesy and Respect*

Courtesy and respect are essential ingredients to this course. We respect each other's opinions and respect other points of view at all times while in our class sessions. The use of profanity and harassment of any form is strictly prohibited (Zero Tolerance), as are those remarks concerning one's ethnicity, lifestyle, religion, etc., violations of these rules will result in appropriate disciplinary actions.

### *Accommodations for Disability*

ASU is committed to the principle that no qualified individual with a disability shall, on the basis of disability, be excluded from participation in or be denied the benefits of the services, programs or activities of the university, or be subjected to discrimination by the university, as provided by the Americans with Disabilities Act of 1990 (ADA), the Americans with Disabilities Act Amendments of 2008 (ADAAA), and subsequent legislation.

Student Affairs is the designated campus department charged with the responsibility of reviewing and authorizing requests for reasonable accommodations based on a disability, and it is the student's responsibility to initiate such a request by emailing [studentservices@angelo.edu](mailto:studentservices@angelo.edu), or by contacting:

Ms. Dallas Swafford  
Director of Student Disability Services  
Office of Student Affairs  
Houston Harte University Center, Suite 112  
325-942-2047 Office  
325-942-2211 FAX  
[Dallas.Swafford@angelo.edu](mailto:Dallas.Swafford@angelo.edu)

### *Student absence for religious holidays*

As stated in the Angelo State University Operating Policy and Procedures (OP 10.19 Student Absence for Observance of Religious Holy Day), a student who intends to miss class to observe a religious holy day should make that intention known in writing to the instructor prior to the absence. A student who is absent from classes for the observance of a religious holy day shall be

allowed to take an examination or complete an assignment scheduled for that day within a reasonable time after the absence.

### *Course Drop*

To view information about how to drop this course or to calculate important dates relevant to dropping this course, you can visit

[http://www.angelo.edu/services/registrars\\_office/course\\_drop\\_provisions.php](http://www.angelo.edu/services/registrars_office/course_drop_provisions.php).

### *Incomplete as a Course grade*

As stated in the Angelo State University Operating Policy and Procedure (OP 10.11 Grading Procedures), the grade "I" is given when the student is unable to complete the course because of illness or personal misfortune. For undergraduates, an "I" that is not removed before the end of the next long semester automatically becomes an "F". A graduate student will be allowed one year to remove a grade of "I" before it automatically becomes an "F". To graduate from ASU, a student must complete all "I's".

### *Grade Appeal Process*

As stated in the Angelo State University Operating Policy and Procedures (OP 10.03 Student Grade Grievances), a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, has experienced inequitable evaluation procedures, or inappropriate grading practices, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the grade appeal process and the number of days allowed for completing the steps in the process, see Operating Procedure 10.03 at: <http://www.angelo.edu/content/files/14196-op-1003-grade-grievance>.

### *Title IX*

Angelo State University is committed to providing and strengthening an educational, working, and living environment where students, faculty, staff, and visitors are free from sex discrimination of any kind. In accordance with Title VII, Title IX, the Violence Against Women Act (VAWA), the Campus Sexual Violence Elimination Act (SaVE), and other federal and state laws, the University prohibits discrimination based on sex, which includes pregnancy, and other types of Sexual Misconduct. Sexual Misconduct is a broad term encompassing all forms of gender-based harassment or discrimination and unwelcome behavior of a sexual nature. The term includes sexual harassment, nonconsensual sexual contact, nonconsensual sexual intercourse, sexual assault, sexual exploitation, stalking, public indecency, interpersonal violence (domestic violence or dating violence), sexual violence, and any other misconduct based on sex.

You are encouraged to report any incidents involving sexual misconduct to the Office of Title IX Compliance and the Director of Title IX Compliance/Title IX Coordinator, Michelle Miller, J.D. You may submit reports in the following manner:

Online: [www.angelo.edu/incident-form](http://www.angelo.edu/incident-form)  
Face to Face: Mayer Administration Building, Room 210  
Phone: 325-942-2022  
Email: [michelle.miller@angelo.edu](mailto:michelle.miller@angelo.edu)

Note, as a faculty member at Angelo State, I am a mandatory reporter and must report incidents involving sexual misconduct to the Title IX Coordinator. Should you wish to speak to someone in confidence about an issue, you may contact the University Counseling Center (325-942-2371), the 24-Hour Crisis Helpline (325-486-6345), or the University Health Clinic (325-942-2171).

For more information about resources related to sexual misconduct, Title IX, or Angelo State's policy please visit: [www.angelo.edu/title-ix](http://www.angelo.edu/title-ix).

## Course Outline

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I am sure of only one thing in this class; this schedule will change. So, listen in class for any changes. We will not cover all the material in each chapter. Any material not covered in class will not be tested.

Again, information on this calendar is **TENTATIVE**. In the event of conflicts between this calendar and what is mentioned in class or on the Connect website, and there will be conflicts, the order of precedence will be: 1) Connect website; 2) email from me; 3) Class notes; 4) Blackboard; and FINALLY, 5) this calendar. So, you can see this calendar is nothing more than a "rough guide" to the course schedule.

**Note: The last day to drop this class is Monday, NOVEMBER 22, 2020!**

Date	Day	Topic	Assignment(s)
08/24/2021	Tuesday	Ch 1 Intro to Financial Statements	
08/25/2021	Wednesday		Ch 1 SB & IP @ 11:59PM
08/26/2021	Thursday	Ch 1 Intro to Financial Statements	
08/30/2021	Monday		Ch 2 SB & LP @ 11:59PM
08/31/2021	Tuesday	Ch 1 Intro to Financial Statements Ch 2 Financial Stmts & the Acct System	
09/02/2021	Thursday	Ch 2 Financial Stmts & the Acct System	Ch 1 HW @ 11:59PM
09/07/2021	Tuesday	Ch 2 Financial Stmts & the Acct System	Ch 2 HW @ 11:59PM
09/09/2021	Thursday	<b>EXAM 1 – Ch 1 and Ch 2</b>	<b>Connect 12:20PM – 1:55PM</b>
09/13/2021	Monday		Ch 3 SB & IP @ 11:59PM
09/14/2021	Tuesday	Ch 3 Adjusting Accounts for Fin Stmts	
09/16/2021	Thursday	Ch 3 Adjusting Accounts for Fin Stmts	
09/21/2021	Tuesday	Ch 3 Adjusting Accounts for Fin Stmts	
09/22/2021	Wednesday		Ch 4 SB & IP @ 11:59PM
09/12/2021	Thursday	Ch 4 Merchandising Ops	Ch 3 HW @ 11:59PM
09/28/2021	Tuesday	Ch 4 Merchandising Ops	Ch 4 HW @ 11:59PM
09/30/2021	Thursday	<b>EXAM 2 – Ch 3 and Ch 4</b>	<b>Connect 12:20PM – 1:55PM</b>
10/04/2021	Monday	<b>Accounting Cycle Prob @ 11:59PM</b>	Ch 5 SB & IP @ 11:59PM
10/05/2021	Tuesday	Ch 5 Inventories	
10/07/2021	Thursday	Ch 5 Inventories	
10/11/2021	Monday		Ch 6 SB & IP @ 11:59PM
10/12/2021	Tuesday	Ch 6 Cash, Fraud, and Internal Control	Ch 5 HW @ 11:59PM
10/14/2021	Thursday	Ch 6 Cash, Fraud, and Internal Control	
10/16/2021	Saturday		Ch 6 HW @ 11:59PM
10/19/2021	Tuesday	<b>EXAM 3 – Ch 5 and Ch 6</b>	<b>Connect 12:20PM – 1:55PM</b>
10/20/2021	Wednesday		Ch 7 SB & IP @ 11:59PM
10/21/2021	Thursday	Ch 7 Receivables	
10/26/2021	Tuesday	Ch 7 Receivables	
10/27/2021	Wednesday		Ch 8 SB & IP @ 11:59PM
10/28/2021	Thursday	Ch 8 Long-Term Assets	Ch 7 HW @ 11:59PM
11/02/2021	Tuesday	Ch 8 Long-Term Assets	
11/04/2021	Thursday	Ch 8 Long-Term Assets	
11/06/2021	Saturday		Ch 8 HW @ 11:59PM
11/09/2021	Tuesday	<b>EXAM 4 – Ch 7 and Ch 8</b>	<b>Connect 12:20PM – 1:55PM</b>
11/10/2021	Wednesday		Ch 9 SB & IP @ 11:59PM
11/11/2021	Thursday	Ch 9 Current Liabilities	
11/16/2021	Tuesday	Ch 9 Current Liabilities	
11/17/2021	Wednesday		Ch 10 SB & IP @ 11:59PM
11/18/2021	Thursday	Ch 10 Long-Term Liabilities	Ch 9 HW @ 11:59PM
11/22/2021	Monday	<b><i>LAST DAY TO DROP THIS COURSE</i></b>	
11/23/2021	Tuesday	Ch 10 Long-Term Liabilities	Ch 10 HW @ 11:59PM
11/25/2021	Thursday	Thanksgiving	
11/29/2021	Monday		Ch 11 SB & IP @ 11:59PM
11/30/2021	Tuesday	Ch 11 Equity	
12/02/2021	Thursday	Ch 11 Equity	Ch 11 HW @ 11:59PM
12/09/2021	Thursday	<b>EXAM 5 – Ch 9, Ch 10, and Ch 11</b>	<b>Connect 10:30AM – 12:30PM</b>

**Note: The last day to drop this class is MONDAY, NOVEMBER 22, 2021!**