



Terry College of Business

J.M. Tull School of Accounting

UNIVERSITY OF GEORGIA

ACCT 2101 PRINCIPLES OF ACCOUNTING I FALL 2022

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|-----------------------|---|-----------------------------|---|
| Instructor: | Ben Whipple | Teaching Assistants: | Please see below |
| Office: | A319 Moore-Rooker | General Questions: | acct2101@uga.com |
| Email address: | bwhipple@uga.edu | Accounting Lab: | In-person/Virtual |
| Office hours: | M/W 10:00 - 10:30 AM | Lab hours: | Please see below |

Class Meeting Times and Location

| | |
|---------------|--|
| Course #13213 | 12:45pm – 2:00pm, Mondays and Wednesdays – Sanford 213 |
| Course #13333 | 2:20pm – 3:35pm, Mondays and Wednesdays – Sanford 213 |
| Course #13232 | 3:55pm – 5:10pm, Mondays and Wednesdays – Sanford 213 |

Teaching Assistants:

Teaching Assistants will monitor the course email address (acct2101@uga.com) and help administer the class. Our Teaching Assistants for the semester are: Kate Aycok, Brandon Pioso, and Eliza Todorova. Please see the *Communication & Email Etiquette* section below for required communications etiquette.

Accounting Lab:

The Accounting Lab is staffed by experienced graduate assistants (GAs) and is designed to (1) assist you in mastering the course material, (2) provide answers to questions related to homework assignments, and (3) give you a chance to ask questions in reviewing prior material one-on-one or in a small group setting. The lab hours and locations are as follows:

- In-Person Meetings:
 - The Accounting Lab is located in E111 Ivester Hall on M/W/F from 8:00 AM to 5:00 PM.
 - The lab will also meet during evening hours in E107 Ivester Hall on Mon. – Thurs. from 5:00 PM to 7:00 PM.
- Zoom Meetings:
 - The Accounting Lab is also available virtually on Zoom whenever the lab is open for in-person meetings. **In Addition**, zoom meetings are available Mon. – Thurs. from 7:00 PM to 9:00 PM.
 - Zoom link: <https://zoom.us/j/96916217276?pwd=clpaL3p2VGVJdi9reGhrVG1pOGpqQT09> (Meeting ID: 969 1621 7276 Passcode: 100099)
- Note that this schedule is subject to change, and we will email the class if there are any modifications to the schedule. Also, during some peak times around project due dates when the in-person lab is extremely busy, the GAs may not be available on Zoom.

Course Delivery:

The course will be offered in-person. No online option is available.

Course Overview:

ACCT 2101 provides the first exposure to financial accounting, the language of business. Students will learn how the economic activities of a business are described and reported in a company's financial statements and how the information in those financial statements can be used to assess risk and performance. Specifically, students will learn to apply concepts and principles related to financial statements used in decision making for investing, control, and risk assessment.

This is the first of two accounting courses providing the foundation for future business study. The second course, ACCT 2102, examines the use of managerial accounting information in planning and controlling the operations of a business. Courses in more advanced accounting, business economics, operations, corporate strategy, finance, and marketing will require you to work with financial information and concepts taught in the ACCT 2101/2102 course sequence.

Course Objectives:

Students will learn basic principles of financial accounting related to the following topics.

1. Transactions analysis
2. The accounting cycle
3. Preparation of the financial statements
4. Merchandising operations
5. Inventories
6. Internal controls
7. Receivables
8. Long-term assets
9. Liabilities
10. Stockholders' equity
11. Cash flows
12. Ratio analysis

Course Outcomes:

1. Students will describe basic concepts, principles, and assumptions underlying financial accounting.
2. Students will contrast the four general purpose financial statements and explain how the statements articulate.
3. Students will outline the financial accounting cycle.
4. Students will use generally accepted accounting principles to account for key items on the financial statements.
5. Students will interpret financial statements using ratio analysis.

Resources:

Required Text: Financial Accounting for Undergraduates (5th edition), by Wallace, Nelson, and Christensen, Cambridge Business Publishers, 2023 (ISBN: 978-1-61853-441-5).

SECTION ID: <https://mybusinesscourse.com?code=1077-5002-3906>

Course Website: Also required is a (free) subscription (that comes with your text) to myBusinessCourse (mBC). All class materials such as PPT slides (pre- and post-class), class handouts, solutions, etc. will be available through myBusinessCourse. Note that this is also where you will provide homework answers and take pre-class reading assessments. **We will not have an eLC website.** Please see the additional information below about how to register and use mBC.

Temp. Access: When registering for our course, you can request temporary access if you have not received your access code.

Choose an option

| Enter Access Code | eBook | Printed Textbook | Course Only |
|---|--|---|---|
| <p>Locate the access code inside your new textbook OR if you've purchased an eBook check your email.</p> <p>Access Code</p> <p>Enter Code <input type="text"/> <input type="button" value="Submit"/></p> <p><input type="button" value="I need temporary access."/></p> <p>Temporary Access Get started with two weeks of temporary access to your course and the eBook. Your course work will be saved and available once you purchase.</p> <p><input type="button" value="Access Now"/></p> | <p>Course access is INCLUDED with the purchase of this eBook subscription. Please read eBook device compatibility</p> <p><input type="button" value="Preview"/></p> <p><input type="button" value="Select"/></p> <p>Subscription Option</p> <p><input type="text"/></p> | <p>Course access code is INCLUDED with this purchase option. You will receive immediate temporary access for two weeks to your course. Once your print textbook arrives, you can enter in the access code to redeem your full subscription.</p> <p><input type="button" value="Select"/></p> <p>Cover Option</p> <p><input type="text"/></p> | <p>If you do not have an access code from a new textbook or eBook purchase, you can purchase access to your course here.</p> <p><input type="button" value="Select"/></p> <p>Subscription Option</p> <p><input type="text"/></p> |

Recommended Calculator:

BA II Plus calculator

Communication & Email Etiquette:

All emails should be respectful and contain a proper salutation. Beginning with “Hey” is unprofessional.

All emails should be directed to the following email account: acct2101@uga.com with the following as the subject line: **Section Time – Last Name, First Initial – Brief 2-3 words describing email**. For example,

- 12:45 – Gomet, E – Medical Issues
- 12:45 – Hanson, S – Athlete Exam Excused
- 2:20 – Jones, L – Bonds Question
- 2:20 – Smith, K – Accounting Lab Hours
- 3:55 – Hsu, M – Project 1 Question

Emails not appropriately labeled in the subject line will receive less-timely responses. Our TA’s will monitor this account regularly and will strive to respond promptly. **I will generally only answer questions forwarded to me from the TA.** However, if you do not receive a response from the TA or me, it is likely because you have incorrectly labeled your subject line. Also, before emailing your question, be sure to see if the answer is contained in the syllabus, was previously announced in class, or is posted as an announcement on mBC.

Success in this Course:

Accounting is a subject where concepts continue to build on one another throughout the semester. Not only will you learn about financial accounting, but you will also develop higher-level critical thinking skills in order to be successful in future upper-level courses. The following suggestions and/or techniques have served students well in the past:

- Read the assigned pages in the chapter **prior** to the initial class discussion on the topic. You need to become familiar with the material before class since the class discussion will take you to a deeper level into the material than is covered in the book. Your reading is a prerequisite to gaining a complete understanding of our class discussions.
- Spend an hour or so each day studying accounting rather than 3-4 hours at one time the night before class.
- Ask “why?, what?, and how?” questions rather than just memorizing what you read or discuss in class.
 - Why are the numbers moving the way they are?
 - What do the numbers represent?
 - How are the numbers related to each other?
 - Why do the numbers relate to each other?
 - How are the concepts communicated through the numbers?
- Review the questions found in the first problem of each chapter. These questions are designed to motivate you to relate concepts rather than just memorize equations. Answers are available on mBC with all other end-of-chapter solutions.
- Use a study group of 3-4 members—work with others! You will find that success in your future career will depend on your ability to work in teams. Likewise, your learning experience in this class will be greatly enhanced by working with other students.
- Actively participate in class! Accounting is not learned through osmosis, but becoming engaged in the material!
- Topics are mastered when you are able to work problems without having to flip back into the text for help. If you want to do well on exams, you have to work to attain a level of understanding at which you can work problems without using examples or solutions as a crutch.
- **Suggested Study Plan:**
 - Complete textbook reading **before** class to prepare for the RA quiz.
 - You cannot expect to fully understand and comprehend the material if it is the first time you are listening to it.
 - Review the post-class slides from the previous class **before** class to prepare for the beginning of class to ensure your preparation for the new topics to be covered that day.
 - Attend class, pay attention, complete the in-class class exercises on the handout you’ll receive at the beginning of class, and add your own notes based in-class discussions.
 - Review the chapter **again** after class to solidify the topics covered in class.
 - Prepare an outline for the chapter.
 - Complete all homework assignments prior to the deadline in the syllabus. You can repeat these assignments to continue studying before exams.

- Be proactive, seek help in the accounting lab if you encounter questions on the material we are learning (throughout the semester, not just before the exam). Many successful students have set times to work on homework in the accounting lab.
- Some students find 2101 difficult because they:
 - Do not follow this suggested study plan.
 - Do not complete assigned homework problems or they are only able to solve them after getting feedback, which creates a false sense of security.
 - Do not attend class every day.
 - Are distracted while in class (for example, texting, talking, etc...)
 - Lack of consistent regular studying, cramming the night before the exam
 - Attempt to do practice questions before reviewing the chapter.

Course Assessment:

The assignment of course grades follows the University of Georgia's Grade Policy for an undergraduate core course. The University of Georgia uses a +/- grading system. Exam grades may be curved upward (but not downward) to balance the grade distribution. Your grade will be based on your performance in the following course components:

| | |
|--|-----------|
| Midterm examination 1 | 100 |
| Midterm examination 2 | 100 |
| Midterm examination 3 | 100 |
| Comprehensive Final examination (optional) | * |
| Reading assessment quizzes | 25 |
| Homework | 25 |
| Special projects | 25 |
| In-class quizzes | 15 |
| Class participation | <u>10</u> |
| Total | 400 |

* The comprehensive final exam is optional. For those who choose to take the final exam for credit, your score on the final will replace the raw score of your lowest mid-term grade. I will assign final grades based on your total points earned as follows (with no exceptions):

370 to 400 points: A
 358 to <370 points: A-
 346 to <358 points: B+
 330 to <346 points: B
 318 to <330 points: B-
 306 to <318 points: C+
 290 to <306 points: C
 278 to <290 points: C-
 250 to <278 points: D
 0 to <250 points: F

Exams:

Exams may consist of multiple choice questions, short-answer exercises, and longer problems. Midterm exams will be given on the following evenings from 7:00-9:00 PM:

- Monday, September 19
- Monday, October 24
- Monday, November 21

Please put these dates on your calendar now. The optional final exam will be given on the evening of **Tuesday, December 13th from 7:00-10:00 PM**. This comprehensive final exam is **OPTIONAL** and, if you take it for credit, your score will replace your raw score on your lowest mid-term. Since you do not yet know whether you will need to take the final, please mark your calendar for this date as well. The final will be comprehensive and will include material from all three midterms. There are generally no make-ups for missed mid-term exams unless determined in advance with your instructor. **If you miss a mid-term exam, the general rule is that you will need to take the comprehensive final exam to replace your missing exam score.**

All exams are closed book and closed notes. You will be allowed to use a calculator during the exams, but all other electronic devices are strictly prohibited. All three examinations will be administered from 7:00-9:00 PM on the

dates listed in the syllabus. If you have a **class conflict or University sponsored event** coinciding with *any* of these exams, you need to inform me by **Thursday, September 1st** (strict deadline) and support your conflict based on your official fall schedule printed through Athena or some other official UGA documentation. If you do not make arrangements by this deadline and you miss an exam, you will need to take the comprehensive final to replace the zero you will receive for missing that mid-term.

There are generally no make-ups for missed exams. If you have to miss an exam due to extenuating circumstances such as a health emergency requiring medical care, you must send me an email **BEFORE** the test is scheduled to begin AND provide documentation from a physician that clearly states that you should be excused from the exam on the specified date. Merely seeing a doctor on the day of the exam is NOT an acceptable excuse. The note must be on official letterhead, signed and dated by a licensed physician, and should contain a name and phone number so that the authenticity of the note can be verified. I reserve the right to verify the authenticity of your documentation. In case of a religious observance falling on an exam date, you are responsible to inform me about the conflict by **Thursday, September 1st** in order to make accommodations for the conflict. Job interviews, travel plans, and other non-university sponsored activities are not acceptable excuses for missing an exam.

Reading Assessment Quizzes:

You are expected to have read assigned reading before the material is introduced in class. In order to ensure that you are well prepared to maximize your in-class learning, you are required to take an on-line (via mBC) reading assessment (RA) quiz **prior** to class on the date the assignment is due. Each RA quiz generally contains 4-5 multiple choice or short answer questions that test basic knowledge of the required reading material for that class. The quizzes are to be completed online using mBC. **You must complete each quiz on mBC by 7:00 AM on the class date assigned. I recommend that you plan to take them the night before the class period.** You will be allowed to attempt each quiz twice; the highest score will be recorded as the grade for that quiz. I will drop your two lowest quiz scores for the semester in calculating your final grade.

To familiarize you with the process, the first quiz is for practice only. It is based on the assigned reading for that day (and is therefore relevant to your learning) but it will not be graded.

RA quizzes are to be completed individually. Once you have begun the quiz you may not study or consult with another student regarding the contents of the quiz until after the submission deadline has passed. Note that RA quizzes will not be re-opened on mBC if you miss a deadline. You are responsible to meet all deadlines.

Homework:

Homework is to be completed after covering a topic in class. Each homework assignment is to be completed online using mBC and **must be completed by 7:00 AM on the class date assigned. I recommend that you plan to complete your homework at least by the night before the next class period.** You will be allowed to attempt each homework assignment twice, with the highest score recorded as the grade for that assignment. I will drop the two lowest scores of the semester in calculating your final grade.

You may work together on homework and you may ask questions in the accounting lab. However, each person must complete the homework assignments on mBC individually. Note that homework assignments will not be re-opened on mBC if you miss a deadline. You are responsible to meet all deadlines.

Special Projects:

During the semester, you will complete two special group projects. The first is a comprehensive accounting cycle problem that draws on material you will learn in Chapters 1 through 3. The accounting cycle problem will be assigned in two parts with the first part due after Chapter 2 and the second part due after Chapter 3. The second group project will be a comprehensive financial statement analysis project drawing on ratio analysis techniques that we will learn in each chapter throughout the semester. This project will be completed after Chapter 13 with a due date near the end of the semester. I will provide more details on both projects later in the semester.

In-class Quizzes:

To encourage you to stay current with the material we will be learning AND to encourage you to participate in class **every day**, we will take a short in-class quiz each day at some point during the class through mBC. You will need some form of electronic device (smart phone, laptop, or tablet) with Wi-Fi capability in order to login to mBC. These quizzes will contain five multiple choice questions based on what we discussed in the previous class session. The questions will focus on big-picture ideas, which should be fairly obvious if you attended the last class. If you want to ensure that you are prepared, review my slides from the previous class. If you are late to class and miss the quiz, you will not be allowed to make up the quiz. I will drop the lowest three quiz grades over the course of the semester.

Class participation:

Active participation is a key component to your learning experience. We will frequently complete work in class in groups. Attendance, individual participation and group participation all factor into your participation score.

Additional Information:

myBusinessCourse.com (mBC) is a web-based learning and assessment program associated with the course textbook. If you buy the book new, an access code to myBusinessCourse is provided for free (scratch off the code inside the textbook). If you buy the book used, you can purchase an access code via the myBusinessCourse website. I will distribute specific instructions for registering for mBC via email.

If you purchase a new book (recommended), enter the access code inside the textbook. Otherwise, select "Purchase Access" online. You will need mBC to complete the **required RA quizzes and homework assignments** prior to coming to class each day.

There are also two **optional but recommended** resources available to you on mBC:

- ***eLectures*** are short, narrated videos corresponding to the Learning Objectives identified in the textbook and prepared by the textbook authors.
- ***Guided Examples*** are short, narrated videos explaining the solutions to the "Your Turn" problems in each chapter (these solutions can also be found printed in the textbook) and selected Problems at the end of each chapter (these solutions are not available in the textbook).

Academic Honesty:

As a University of Georgia student, you have agreed to abide by the University's academic honesty policy, "A Culture of Honesty," and the Student Honor Code. All academic work must meet the standards contained in "A Culture of Honesty" found at <https://uga.edu/honesty>. UGA Student Honor Code: "I will be academically honest in all of my academic work and will not tolerate academic dishonesty of others." Lack of knowledge of the academic honesty policy is not a reasonable explanation for a violation. Questions related to course assignments and the academic honesty policy should be directed to the professor. All academic work submitted in this course must be your own unless you have received my permission to collaborate and have properly acknowledged receiving assistance. It is my responsibility to uphold the University's academic honesty policy and report my belief of dishonesty to the Office of the Vice President for Instruction. All students are responsible for knowing the University's policy on academic honesty.

The following specific policies apply to the Accounting 2101/2102 course sequence:

1. The use of materials from prior terms that are not made available by the course instructor as a part of the current term's course materials is strictly prohibited. Examples of such prohibited items are previous terms' exam/quiz questions, lecture notes, and solutions to end-of-chapter material. Current term course materials include everything in your textbook, lecture notes provided to you, resources available on the current term's mBC site, and any materials that were distributed or used during class sessions.
2. You may form a study group to discuss the homework assignment material, but you may not form a group to divide the homework problems and then copy the solutions of others. Comparing and discussing answers and approaches are encouraged—trading answers and copying solutions are not. If in doubt, remember that all work submitted for credit must be your own, so err on the side of caution rather than convenience. It is much more honorable and far better to miss an assignment and suffer the minimal consequence than it is to violate the established values of the community in which you work.

Services for Students with Disabilities:

Students with disabilities can find assistance at the Disability Resource Center (DRC). Additional information can be found at <https://drc.uga.edu/>. Please notify me during the first week of class if you need assistance and present the appropriate form from DRC. It is important that I know what accommodations you may need, so please see me by the end of the first week of classes. Some aspects of the course, the assignments, the in-class activities, the exams/quizzes, and the method of instruction may be modified to facilitate your participation and progress. The information you provide will be treated as private and confidential.

Equity and Inclusion:

The Terry College is committed to promoting diversity, equity, inclusion, and belonging among its students, faculty, and staff. This class welcomes the open exchange of ideas and values freedom of thought and expression. This class provides a professional environment that recognizes the inherent worth of every person. It aims to foster dignity, understanding, and mutual respect among all individuals in the class.

Mental Health and Wellness Resources:

- If you or someone you know needs assistance, you are encouraged to contact Student Care and Outreach in the Division of Student Affairs at 706-542-7774 or visit <https://sco.uga.edu>. They will help you navigate any difficult circumstances you may be facing by connecting you with the appropriate resources or services.
- UGA has several resources for a student seeking mental health services (<https://www.uhs.uga.edu/bewelluga/bewelluga>) or crisis support (<https://www.uhs.uga.edu/info/emergencies>).
- If you need help managing stress anxiety, relationships, etc., please visit BeWellUGA (<https://www.uhs.uga.edu/bewelluga/bewelluga>) for a list of FREE workshops, classes, mentoring, and health coaching led by licensed clinicians and health educators in the University Health Center.
- Additional resources can be accessed through the UGA App.

About this Syllabus:

The course syllabus and schedule are a general plan for the course. Deviations announced to the class by the instructor may be necessary.

All course materials, including lectures, class notes, worksheets, practice questions posted on mBC and made available to students are the property of the instructor and the J.M. Tull School of Accounting. Students are **not** permitted to post these materials online and/or sell or make them available to others not enrolled in the course, without specific written permission from the instructor. Violation of this policy **will result** in copyright infringement and subsequent disciplinary action.

Additional Information:

COVID-19: For the latest on UGA policy, you can visit coronavirus.uga.edu

| Session | Date | Topic | In-Class Activity | REQUIRED | | | Optional but Recommended | |
|---------------|------------------|--|-------------------------------|---|-------------|----------|--------------------------|--|
| | | | | Reading | RA Quiz | Homework | eLecture | Guided Example |
| 1 | Wed. Aug. 17 | Course Overview | Crayola Pirates | | | | | |
| 2 | Mon. Aug. 22 | Introduction to Accounting | Target Corporation | READ SYLLABUS!!! Ch. 1 (pp. 1-1 to 1-22) Appendix 1A (pp. 1-23 to 1-26) | Practice RA | | 1:1-6 | 1.6, P1-6A, P1-7B |
| 3 | Wed. Aug. 24 | Transaction Analysis | Name That Company!! | Ch. 2 (pp. 2-1 to 2-10) Ch. 4 (pp. 4-1 to 4-10) | RA1 | | 2:1-2 4:1-2 | 2.1, P2-4A 4.1, 4.2, P4-3A |
| 4 | Mon. Aug. 29 | Double-Entry Bookkeeping | Double Entry Practice | Ch. 2 (pp. 2-11 to 2-23) | RA2 | H1 | 2:3-6 | 2.4, 2.5, P2-14A |
| 5 | Wed. Aug. 31 | Accrual Accounting | Name That Company!! | Ch. 3 (pp. 3-1 to 3-22) | RA3 | H2 | 3:1-4 | 3.1, 3.3, 3.4, P3-3A, P3-8A |
| | Mon. Sept 5 | NO CLASS – Labor Day | | | | | | |
| 6 | Wed. Sept 7 | Accrual Accounting Group Project 1a Due | Earnings Management and Fraud | | | H3 | | |
| 7 | Mon. Sept. 12 | Statement of Cash Flows | Cash Flow Practice | Ch. 12 (pp. 12-1 to 12-20) Appendix 12A (pp. 12-22 to 12-24) | RA4 | | 12: 1-2, 4 | 12.2, 12.3, P12-1A, P12-5A |
| 8 | Wed. Sept. 14 | Statement of Cash Flows Group Project 1b Due | Full Statement of Cash Flows | | | H4 | | |
| Exam 1 | Mon. Sept. 19 | 7:00-9:00 PM | | Watch SCF Review and Exam Review | | | | |
| 9 | Wed. Sept. 21 | Revenue and Expense Recognition | Revenue Recognition Practice | Ch. 5 (pp. 5-1 to 5-15) Appendix 5A (pp. 5-17 to 5-20) | RA5A | | 5: 1-3, 5 | 5.2, 5.3, 5.4, 5.A2, 5.A3, P5-3A, P5-7A |
| 10 | Mon. Sept. 26 | Inventory | Inventory Cost Flow Practice | Ch. 6 (pp. 6-1 to 6-20), Appendix 6A & 6B (pp. 6-21 to 6-27). Review Chap. 3 (3-3 to 3-14) | RA5B | H5 | 6: 1-4, 7 | 6.1, 6.2, 6.3, P6-2A, P6-6A, P6-7A |

| Session | Date | Topic | In-Class Activity | REQUIRED | | | Optional but Recommended | |
|---------------|------------------|---|------------------------------------|--|---------|-----------|--------------------------|-----------------------------------|
| | | | | Reading | RA Quiz | Homework | eLecture | Guided Example |
| 11 | Wed. Sept. 28 | Inventory | Microsoft GE | | | H6 | 6: 5 | 6.4, P6-10A |
| 12 | Mon. Oct. 3 | Accounts Receivable and Bad Debts | Nordstrom Target | Ch. 8 (pp. 8-1 to 8-17) Appendix 8A (pp. 8-19) | RA6 | | 8: 1-2, 6 | 8.1, 8.2, 8.5, 8.6, P8-6A |
| 13 | Wed. Oct. 5 | Accounts Receivable and Bad Debts | Sun Microsystems | | | H7 | 8: 5 | 8.5, E8-7A |
| 14 | Mon. Oct. 10 | Long-Lived Assets | Depreciation Practice | Ch. 9 (pp. 9-1 to 9-24) | RA7 | | 9: 1-6 | 9.1, 9.2, 9.4, P9-4A, P9-5A |
| 15 | Wed. Oct. 12 | Long-Lived Assets | AOL / Time Warner | | | H8 | 9:7 | E9-6A |
| 16 | Mon. Oct. 17 | Intercompany Investments | Investments Practice | Appendix D (pp. D-1 to D-13) | RA8 | | D: 1-4 | |
| 17 | Wed. Oct. 19 | Intercompany Investments | Equity Method Practice | Appendix F (pp. F-1 to F-13) | | H9 | | |
| Exam 2 | Mon. Oct. 24 | 7:00-9:00 PM | | | | | | |
| 18 | Wed. Oct. 26 | Internal Control and Professional Ethics | Fraud and Internal Control | Ch. 7 (pp. 7-1 to 7-23) Appendix 7A (pp. 7-25 to 7-26) | RA9 | | | |
| 19 | Weekend | Present Value | Time Value of Money Practice | Appendix E (pp. E-1 to E-10) | | | E: 1-3 | |
| 20 | Mon. Oct. 31 | Bonds | Utility Co. vs. Bio-Tech | Ch. 10 (pp. 10-1 to 10-24) Appendix 10A (pp. 10-25 to 10-32) | RA10 | | 10: 1-5 | |
| 21 | Wed. Nov. 2 | Bonds | Bond Valuation | | | Start H10 | | 10.1, 10.2, P10-1A, P10- 9A |

| Session | Date | Topic | In-Class Activity | REQUIRED | | | Optional but Recommended | |
|-----------------------|-----------------|---------------------------------|--|---|---------|----------|--------------------------|--|
| | | | | Reading | RA Quiz | Homework | eLecture | Guided Example |
| 22 | Mon. Nov. 7 | Leases | Bond Practice and Lease Intro | Appendix 10B (pp.10-32 to 10-33) | RA11 | H10 | 10: 6 | P10-10A |
| 23 | Wed. Nov. 9 | Leases | Lease Practice | | | H11 | | |
| 24 | Mon. Nov. 14 | Stockholders' Equity | Debt or Equity and Equity Transactions | Ch. 11 (pp. 11-1 to 11-19) | RA12 | | 11: 1-8 | 11.3, 11.4, 11.5, 11.6, P11-1A, P11-2A, P11-6A, P11-8A |
| 25 | Wed. Nov. 16 | Stockholders' Equity | DuPont and Target Co. | Ch. 11 (pp. 11-20 to 11-22) | | H12 | 11: 9 | |
| Exam 3 | Mon. Nov. 21 | 7:00-9:00 PM | | | | | | |
| | Wed. Nov. 23 | NO CLASS— Thanksgiving Break | | | | | | |
| 26 | Mon. Nov. 28 | Financial Statement Analysis | Target Company | Ch. 13 (pp. 13-1 to 13-28) Appendix 13A (pp. 13-29 to 13-32) | RA13 | | 13: 1-6 | |
| 27 | Wed. Nov. 30 | Financial Statement Analysis | Wal-Mart vs. Target Co. | | | H13 | | |
| | Fri. Dec. 2 | Group Project 2 Due | | | | | | |
| | Mon. Dec. 5 | NO CLASS | | | | | | |
| OPTIONAL FINAL | Tue. Dec. 13 | 7:00-10:00 PM | | | | | | |