

Accounting 2301 (ONLINE/Asynchronous)
Instructor – H. Houghton
Spring 2021 CRN 22292/26122
Virtual Office hours: Monday and Wednesday
10 am – 11 am
Email: hchoughton@utep.edu

COURSE DESCRIPTION:

ACCT 2301 is a required course for all majors in the College of Business. The primary goal of ACCT 2301 is to help students understand the real-world concepts in business and how accounting has an impact on every business. This class will encourage students' interest in accounting and emphasize the critical aspect of accounting by helping students understand what a business is, how it operates, and the role accounting plays. Students will learn that accounting is the language of business and by understanding this anyone in business will benefit from knowing and understanding accounting.

This class will help students to understand accounting concepts and procedures and how it applies to decision-making, how to record business transactions, internal and cash controls, the accounting cycle, while providing integrity of financial information. This will be done through handouts, quizzes, exams, and a practice set that is mandatory for all students.

COURSE OBJECTIVES:

1. Develop an understanding of accounting concepts and procedures as they apply to the business cycles of revenue, expenditure, and conversion.
2. Use accounting information for short-term planning and decision-making.
3. Be able to record accounting transactions and complete the accounting cycle.
4. Apply internal control principles and procedures as they apply to cash.
5. The roles accountants play in society to provide and ensure the integrity of financial, managerial, and other information.

REQUIRED MATERIALS:

Financial and Managerial Accounting, Warren Jones Tayler 15th edition
Practice Set available from the Accounting Society \$10
CengageNOW2v software (Code and eBook come together)
Simple 6 function calculator, (add, subtract, multiply and divide)

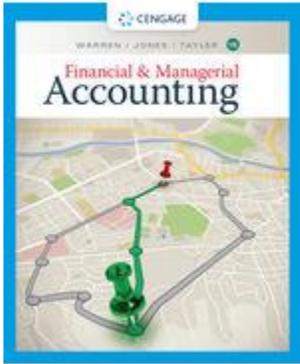
OPERATING PROCEDURES:

Every student must purchase the book and Cengage. Once you purchase the book you will have access to the eBook and Cengage. You **must** have Cengage to be able to access homework, Adaptive Study Plan Quizzes (ASPQ). **For each chapter**, read the chapter in the book, review the power point slides, and take the ASPQ on Blackboard. Next, you will complete the handout, homework, and the chapter quiz. All adaptive study plan quizzes, homework, chapter quizzes and exams will be done on Blackboard. To access the homework and the ASP Quizzes go to this course and click on CengageNow, Ebook & Assignments located on the navigation pane on Blackboard. Next, you will click on the course then click on all assignments.

VIRTUAL OFFICE HOURS:

Virtual Office Hours will be every Monday and Wednesday from 10 am to 11 am. I will be there to answer any questions you may have unless otherwise noted. You can access the Virtual Office Hours by clicking on Virtual Office Hours on the navigation pane on Blackboard.

TEXTBOOK OPTIONS:



This course will require the Financial and Managerial Accounting textbook by Warren, Jones, Tayler, 15th edition and all Adaptive Study Plan Quizzes and homework exercises and problems will be done online using Cengage in Blackboard. If you need help, please email me the exercise or problem number such as Ex: 01-01 which means chapter 1, exercise 1.

To access the ebook, click on the course and on the left side margin is the navigation pane. On the navigation pane click on CengageNow Ebook and Assignments, scroll down and click on ebook for Warren Jones Tayler's Financial and Managerial Accounting. You can purchase the book there or you can get a 7-day free trial. After 7 days you will need to purchase the book.

You can choose to purchase **the textbook** through Cengage Unlimited – a digital subscription service (think Netflix or Apple Music) which can save you a lot of money. With Cengage Unlimited you can access ANY Cengage materials you are using across ALL of your courses AND a library of 20,000 ebooks, study guides and reference materials.

Cengage Unlimited costs \$119.99 for four months, \$179.99 for twelve months or \$239.99 for twenty-four months.

You also get a print rental when you activate Cengage. You'll pay just \$7.99 + free shipping. You may also have the option to purchase a loose-leaf version of your textbook which you can keep. As a bonus, when your subscription ends, you can choose up to six ebooks to retain in your virtual locker for an additional twelve months. **I would strongly encourage you to pay \$7.99 + free shipping for the print version.**

You can purchase access to Cengage Unlimited in the UTEP bookstore or at www.cengage.com.

To access your course materials and explore Cengage Unlimited, you will do so through Blackboard.

Should you need additional guidance, please visit www.cengage.com/start-strong.

Financial Aid students can purchase access to Cengage Unlimited from the UTEP bookstore.

Optional Table:

	Platform + textbook	Cengage Unlimited Subscription
Price	\$160.00	<ul style="list-style-type: none"> • \$119.99 for 4-month access • \$179.99 for 1-year access • \$239.99 for 2-years access
Material included	Only the materials required for this course.	Your required course materials + access to the entire Cengage catalog including 20,000 eBooks across 70 disciplines.
Print rental?	No	Yes. Just \$7.99 + free Shipping
Access to additional study guides?	No	Yes
Access to reference materials	No	Yes

I would strongly encourage you to purchase the print rental for \$7.99 + free shipping for the print version.

HANDOUTS:

I will provide you with a handout for each chapter. In these handouts you will be given problems to work out. The more you practice these problems the better you will become. Practicing accounting is extremely important to mastering the content. These handouts are a supplement to your homework and quizzes and are not for a grade. I will provide you with the solutions to the problems and you do not need to turn them in. Handouts are to help you learn concepts and processes and will help you when you need to study for exams and quizzes.

HOMEWORK and ADAPTIVE STUDY PLAN QUIZ ASSIGNMENTS:

Go to this course on Blackboard. To access the adaptive study Plan Quiz (ASPQ) and the chapter homework click on the left-hand side of the navigation pane click on CengageNow eBook and Assignments. Next click on Click here for Access – Acct 2301 – Spring 2021 - Houghton – Online. Once it opens at the top of the page click on assignments. All homework and ASP Quiz assignments will be listed there. All ASP quizzes and homework assignments are due on a Sunday night **at 11:55 pm** on the dates stated on Blackboard. You have unlimited takes to do the ASP quiz and homework up until the due date. These assignments will **NOT** be accepted after it is due and please do not ask me to reopen them after the due date. Every assignment is worth 10 points and grades will be based on the percentage and quality of completion. For example, if the homework grade percentage is 89% you will receive 8.9 points for the assignment on Blackboard. All assignments are due on the Sunday.

CHAPTER QUIZZES:

All Chapter quizzes will require Lockdown Browser. Chapter quizzes will also be done on Blackboard. A 10-question chapter quiz will be given as each chapter is completed. No make-up quizzes are given. Each quiz is worth 10 points and will be done on Blackboard along with the weekly assignments. Every quiz will be due by 11:55 pm on the Sunday night on the week we complete the chapter. **No cell phones, or other persons may be used during any quiz or exam.** All due dates will be posted in the week the Chapter quiz is due.

PRACTICE SET:

Completion of a practice set will be required for this course. Every student must purchase their own practice set; no sharing is allowed. The practice set **MUST** be purchased **before Thursday, March 11.** After March 11, if the practice set has not been purchased, no points will be earned for the practice set. Practice sets will be sold for \$10. **NO PRACTICE SETS will be accepted LATE since the answers will be released for each part the day after the due date.**

Here are the instructions on how to purchase the practice sets:

1. Visit: <https://www.utep.edu/business/accounting-and-information-systems/index.html>.
2. On the left side of the page, select MAcc Store.
3. You will then be directed to the Miner Shoppe where you will select the product: Spring 2021 Accounting Practice Set.
4. Once selected, you will enter your information and submit your payment.
5. Once everything is processed, our TA will email you the Practice Set.

Make sure when preparing your practice set that you make it your own work. Do not copy nor print out copies for anyone. This is an individual assignment that is to be completed by every student. You will answer all questions for each section due on Blackboard at the assigned date.

Assignment 1: Complete the journal entries for the transactions in the practice set due Sunday, March 14, before 11:55 pm

Assignment 2: Complete the adjusting journal entries for the transactions at the end of the month due Sunday, March 28, before 11:55 pm

Assignment 3: Determine the balances in each T-Account and when entering the information write Dr or Cr then the dollar amount due Sunday, April 11, before 11:55 pm

Assignment 4: Prepare a bank reconciliation due Sunday, April 18, before 11:55 pm

Assignment 5: Prepare the Adjusted Trial Balance, Income Statement, Statement of Stockholders' Equity, Balance Sheet due Sunday, April 25 before 11:55 pm

First prepare each assignment in the practice set then answer the questions in Blackboard before the deadlines given.

EXAMS:

Three exams are scheduled during the semester. **No make-up exams** will be given. If you miss an exam your final exam will be substituted for the missed exam. If you plan to miss an exam, please notify me in advance or you will automatically receive a zero for that exam. All exams will be taken on Blackboard and will be inserted in the weekly assignments. Having ethical principles is stressed and vitally important in accounting. Students are not to use their cell phones or other persons while taking a quiz or exam and if caught cheating will be **turned over to the Office of Student Conduct and Conflict Resolution.**

All exams are worth 130 points. Exam scores will be posted on Blackboard at the **score** that was earned **NOT** the **points** that were earned. For example, if you score 80% on the exam, 80%, which is a B, will be posted on Blackboard; however, 104 points (80% x 1.30) will have been earned due to the fact that the exams are based on 130 points. Since grades are calculated on 1,000 points with exams being 130 points when calculating

your grade, add 104 points as your total points for the exam. All exams and quizzes will require the Lockdown Browser. Please see instructions and links below.

FINAL EXAM:

The final exam will require Lockdown Browser. The final exam will be comprehensive and will count 20% of your course grade. This exam is comprehensive and will cover all 10 chapters. There will be 50 multiple choice/true/false questions. A list of objectives from each chapter will be provided to help narrow down the material that needs to be studied. Please do not plan to leave town **early before the scheduled exam. There are no make-ups for the final.**

LockDown Browser Requirement

This course requires the use of LockDown Browser for online exams. Watch this video to get a basic understanding of LockDown Browser:

<https://www.respondus.com/products/lockdown-browser/student-movie.shtml>

Download Instructions

Download and install LockDown Browser from this link:

<https://download.respondus.com/lockdown/download.php?id=586140509>

Once Installed

- Start LockDown Browser
- Log into Blackboard Learn
- Navigate to the test

Note: You won't be able to access tests with a standard web browser. If this is tried, an error message will indicate that the test requires the use of LockDown Browser. Simply start LockDown Browser and navigate back to the exam to continue.

Guidelines

When taking an online test, follow these guidelines:

- Select a location where you won't be interrupted
- Before starting the test, know how much time is available for it, and also that you've allotted sufficient time to complete it
- Turn off all mobile devices, phones, etc. and don't have them within reach
- Clear your area of all external materials - books, papers, other computers, or devices
- Remain at your desk or workstation for the duration of the test
- LockDown Browser will prevent you from accessing other websites or applications; you will be unable to exit the test until all questions are completed and submitted

Getting Help

Several resources are available if you encounter problems with LockDown Browser:

- The Windows and Mac versions of LockDown Browser have a "Help Center" button located on the toolbar. Use the "System & Network Check" to troubleshoot issues.

- Respondus has a Knowledge Base available from support.respondus.com. Select the "Knowledge Base" link and then select "Respondus LockDown Browser" as the product. If your problem is with a webcam, select "Respondus Monitor" as your product
- If you're still unable to resolve a technical issue with LockDown Browser, go to support.respondus.com and select "Submit a Ticket". Provide detailed information about your problem and what steps you took to resolve it

****ONLINE TUTORING:**

Online tutoring will be offered Monday through Friday from 1 pm to 3 pm. Follow these steps to access the tutoring shell:

1. Log in to your <https://my.utep.edu/>.
2. Select the Blackboard application.
3. On the left-hand side, select Courses.
4. The tutoring shell for the course you are enrolled should appear in this section. Click on Tutoring.

If the course does not appear under their Courses tab, please reach out to accountingtutoring@utep.edu.

All students will need to show their face and UTEP ID on camera when prompted by the tutors at the beginning of tutoring. Before attending tutoring, students should prepare by reading the chapter and watching the lecture/videos and attempting the handouts that will be given for each chapter. This will assist students to ask the appropriate and necessary questions for help. Tutoring is to help students who need additional instruction in understanding concepts and how to work out problems. Please do not go to tutoring expecting tutors to give out answers to assignments. Being respectful and kind to tutors is expected of all students and unacceptable behavior will not be tolerated.

*****EXTRA CREDIT OPPORTUNITIES:** Many students ask for extra credit opportunities. This semester you will be able to earn extra credit by attending the PwC Bootcamp @ UTEP. This is an excellent opportunity for students to learn about the opportunities at a top accounting firm, learn about the accounting profession by networking with former UTEP alumni, practice your interview skills with professionals, learn how to engage with clients, and have an opportunity to be recruited. All sessions will be virtual and will be the week of February 8th to February 17th. The link to register and dates and times are posted in the Welcome week on Blackboard.

WITHDRAWING FROM CLASS WITH A "W":

The student drop deadline is **5:00 pm on April 1st**. Students are responsible for seeing they are dropped by the deadline and will automatically receive a grade of "W" if it is on or before the drop date. After the student drop deadline, the professor will determine if the grade will be a "W" or an "F".

THREE-TIME RULE:

The University has adopted a policy that limits undergraduate course enrollment. In most instances a student may enroll in an undergraduate class a maximum of three times, except with the permission of the student's academic dean. This includes enrollments that result in a grade of "W", "F", "D", or "P". A student may not enroll in a course in which a grade of "C" or higher has been previously earned. Moreover, a student may not enroll in a course in which he or she has as unresolved grade of "I". A student may enroll more than three times in a course that is identified as "may be repeated for credit."

SCHOLASTIC DISHONESTY:

Any student caught using any other type of technology, or other person during an exam will be turned over to the Office of Student Conduct and Conflict Resolution. The University of Texas at El Paso prides itself on its standards of academic excellence. In all matters of intellectual

pursuit, UTEP faculty and students must strive to achieve based on the quality of the work produced by the individual. In the classroom and in all other academic activities, students are expected to uphold the highest standards of academic integrity. Any form of scholastic dishonesty is an affront to the pursuit of knowledge and jeopardizes the quality of the degree awarded to all graduates of UTEP. Any student who commits an act of scholastic dishonesty is subject to discipline. Scholastic dishonesty includes, but is not limited to cheating, plagiarism, collusion, and the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts. Proven violations of the detailed regulations, as printed in the Handbook of Operating Procedures (HOP) and available in the Office of Student Conduct and Conflict Resolution, may result in sanctions ranging from disciplinary probation, to failing grades on the work in question, to failing grades in the course, to suspension or dismissal, among others.

STUDENT STANDARDS OF CONDUCT:

Each student is responsible for notice of and compliance with the Regents' Rules and Regulations and the rules of the University. Copies of the Regents' Rules and Regulations and all University rules are available for review in the office of: President, Vice President for Student Affairs, Dean of Students, Student Activities, and the University Library.

All students are expected and required to obey the law, to comply with the Regents' Rules and Regulations, with System and University rules, with directives issued by an administrative official in the course of his or her authorized duties, and to observe standards of conduct appropriate for the University. A student who enrolls at the University is charged with the obligation to conduct him/herself in a manner compatible with the University's function as an educational institution.

Any student who engages in conduct that is prohibited by Regents' Rules and Regulations, UT System or University rules, specific instructions issued by an administrative official or by federal, state, or local laws is subject to discipline whether such conduct takes place on or off campus or whether civil or criminal penalties are also imposed for such conduct.

POLICY ON DISRUPTIVE ACTS:

The obstruction or disruption of any teaching, research, administrative, disciplinary, public service or other authorized activity on campus or on property owned or controlled by the University is prohibited and will subject the student or group of students to disciplinary action.

An instructor may deny a student access to participate in class activity for up to two individual classes (or course related activity periods) for behavior that is disruptive to the learning or teaching environment. Individuals so denied may be immediately referred to the Office of Student Conduct and Conflict Resolution for additional disciplinary intervention including withdrawal from the course.

CAMPUS CARRY:

Persons who hold a Concealed Handgun License can lawfully carry their gun into a UTEP classroom as long as it remains concealed. Open carry remains prohibited on campus. Should you feel someone is intentionally displaying a gun (or any other weapon for that matter), do not hesitate to call Campus Police (X 5611) or 9-1-1. For more information on campus carry, see <http://sa.utep.edu/campuscarry/>; for more information on overall campus safety, see <http://admin.utep.edu/emergency>

CENTER FOR ACCOMODATIONS AND SUPPORT SERVICES POLICY:

If you feel you may have a disability that requires accommodations, contact the Center for Accommodations and Support Services (CASS) at 747-5148 or go to room 106 East Union, or email: cass@utep.edu.

GRADING POLICY:

3 Exams at 130 points each	390
Homework (10 pts. each chapter)	100
Quizzes (10 pts. each chapter)	100
Final Exam-Comprehensive	200
Practice Set (5 parts)	100
Adaptive Study Plan Quiz (10 pts. each chapter)	100
Attendance	10
Total Points	1,000

GRADING GUIDELINES:

More than 899 points	A
Between 800 and 899 points	B
Between 700 and 799 points	C
Between 600 and 699 points	D
Less than 600 points	F

2301 Weekly Schedule for Spring 2021

WEEK	OBJECTIVES	ACTIVITIES	ASSESSMENTS	INTERACTIONS	OUTCOMES	DUE DATES	COMPLETION TIME
Week 1 – January 18	-Syllabus Introduction -Course Overview -Familiarize with Blackboard	-Read CH 1 -Complete *Adaptive Study Plan Quiz (ASP) on BB -Watch CH 1 Mini Lecture	Syllabus Quiz	-Email -Blackboard Collaborate Office Hours -Online Tutoring	-Get to know peers and instructor -Familiarize with topic of Accounting	-Syllabus Quiz -Due Sunday January 24 before 11:55 pm	3 hours
Week 2 – January 25	Learn the meaning of the Accounting Equation and its effect. Start	Finish CH 1 Handout Watch CH 1 Handout video Complete CH 1 HW	CH 1 Quiz *BB CH 1 HW *BB CH 1 Handout completed	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Learn the accounting equation and how different accounts affect the equation and financial statements	-CH 1 ASP Quiz -CH 1 HW -CH 1 Quiz Due Sunday, January 31 before 11:55 pm	10 hours

	Journal Entries						
Week 3 - February 1	-Writing Journal Entries -Know debit and credit side of each account and which side it increases on	Watch CH 2 mini video/lectures CH 2 Handout Watch CH 2 Handout video CH 2 HW CH 2 Quiz Attend PWC virtual meeting, September 8 for Extra Credit	CH 2 Handout CH 2 HW CH 2 Quiz CH 2 Handout completed	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Learn how to write journal entries, how accounts increase and decrease on the debit or credit side	-CH 2 ASP Quiz -CH 2 HW CH 2 Quiz <u>Due Sunday, February 7 before 11:55 pm</u>	10 hours
Week 4 – February 8	Writing Journal Entries, Adjusting Journal Entries, Trial Balance	Read CH 3 CH 3 ASP Quiz Watch CH 3 mini lectures CH 3 Handout	CH 3 ASP Quiz	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Learn how to write adjusting journal entries Know how accounts increase/decrease Trial Balance	-CH 3 ASP Quiz <u>Due Sunday, February 14 before 11:55 pm</u> <u>This week Extra Credit Opportunity for PwC Bootcamp</u>	6 hours
Week 5 – February 15	Learn the Accounting Cycle and closing Entries	CH 3 HW CH 3 Handout CH 3 Quiz Read CH 4 Watch CH 4 mini lectures	CH 3 HW CH 3 Quiz CH 3 Handout	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Learn the accounting cycle Learn closing entries Know how to write journal entries Know which accounts go on which financial statements	CH 3 HW CH 3 Quiz <u>Due Sunday, February 21 before 11:55 pm</u>	10 hours
Week 6 – February 22	Review Journal Entries, Adjusting	CH 4 Handout Watch CH 4 Handout Video CH 4 ASP Quiz	CH 4 HW CH 4 Quiz <u>**Exam I CH 1, 2, 3, & 4</u>	-Email -Blackboard Collaborate Office Hours	Accounting Equation, Journal Entries, Adjusting Journal Entries, 3 Financial Statements, Accounting Cycle, Closing Entries	<u>CH 4 ASP Quiz</u> <u>CH 4 HW</u> <u>CH 4 Quiz</u> <u>**Exam I</u>	10 hours

	Entries, Accounting Cycle, Closing Entries, Financial Statements	CH 4 HW CH 4 Quiz		-Online Tutoring		<u>Ch 1, 2, 3 & 4 Due Sunday, February 28 before 11:55 pm</u>	
Week 7 – March 1	Learn Journal Entries for a Merchandisin g Company	Read CH 5 Watch CH 5 mini lecture Ch 5 Handout and mini lectures Ch 5 ASP Quiz	CH 5 Handout CH 5 ASP Quiz	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Learn new accounts and journal entries for a Merchandising Company	CH 5 ASP Quiz <u>Due Sunday, March 7 before 11:55 pm</u>	8 hours
Week 8 – March 8	Accounting for activities in a Merchandisin g Company and accounting for Inventory	Complete CH 5 Handout CH 5 HW CH 5 Quiz Read CH 6 Watch CH 6 mini lecture Ch 6 ASP Quiz	CH 5 HW CH 5 Quiz CH 6 ASP Quiz Part 1 Practice Set Journal Entries	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Know inventory methods, FIFO, LIFO, Average Cost, and journal entries for merchandising companies and how these methods affect the Balance Sheet and Income Statement	CH 5 HW CH 5 Quiz Part I Practice Set Journal Entries <u>Due Sunday March 14, before 11:55 pm</u>	10 hours
Week 9 – March 22	Learn Inventory Methods, Internal Controls for Cash, Complete Bank Reconciliation	Complete CH 6 Handout/Video CH 6 HW CH 6 Quiz Read CH 7 CH 7 mini lectures CH 7 ASP Quiz	CH 6 HW CH 6 Quiz CH 7 ASP Quiz Part 2 Practice Set Adjusting Journal Entries and T-Account Balances	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Know the inventory methods, internal controls for cash and how to prepare a bank reconciliation	CH 6 ASP Quiz CH 6 HW CH 6 Quiz Part 2 Practice Set Adjusting Journal Entries <u>Due Sunday, March 28 before 11:55 pm</u>	1 hours

Week 10 – March 29	Journal Entries for a Merchandising Company, inventory methods, FIFO, LIFO, Average Cost, Internal controls for Cash and prepare a bank reconciliation	Complete CH 7 Handout/video CH 7 HW CH 7 Quiz **Exam II CH 5, 6, & 7	CH 7 HW CH 7 Quiz **Exam II CH 5, 6, & 7	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Know how to write journal entries for a merchandising company, know the inventory methods FIFO, LIFO and average cost and the effects on the Balance sheet and Income Statement, Internal Controls for cash and how to prepare a bank reconciliation with the corresponding journal entries	CH 7 ASP Quiz CH 7 HW CH 7 Quiz **Exam II CH 5, 6, & 7 <u>Due Sunday, April 4 before 11:55 pm</u> <u>Drop date April 1</u>	2 hours
Week 11 – April 5	Learn about receivables that are not collected and methods used to account for them	Read CH 8 CH 8 ASP Quiz Watch CH 8 mini lecture and handout video CH 8 HW CH 8 Quiz	CH 8 ASP Quiz CH 8 Handout CH 8 HW CH 8 Quiz Part 4 Practice Set Bank Reconciliation	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Be able to account for uncollectible receivables, know the direct write-off method and allowance method and the effects on the balance sheet and the income statement	CH 8 ASP Quiz CH 8 HW CH 8 Quiz Part 3 Practice Set T-Account Balances <u>Due Sunday, April 11 before 11:55 pm</u>	10 hours
Week 12 – April 12	Learn how to account for long-term assets, fixed intangibles and natural resources using three methods of depreciation, purchasing, and disposing of fixed assets	Read CH 9 CH 9 ASP Quiz Watch CH 9 mini/handout lecture CH 9 HW CH 9 Quiz	CH 9 ASP Quiz CH 9 Handout CH 9 HW CH 9 Quiz Practice Set Part 5 Practice Set Financial Statements	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Know how to depreciate assets using straight-line, units of activity, and double declining depreciation methods. Journalize the disposal and purchase of fixed assets, accounting for natural resources and intangibles	CH 9 ASP Quiz CH 9 Handout CH 9 HW CH 9 Quiz Part 4 Practice Set Bank Reconciliation <u>Due Sunday, April 18 before 11:55 pm</u>	10 hours

Week 13 – April 19	Learn about current, long-term liabilities focusing on payroll liabilities	Read CH 10 CH 10 ASP Quiz Watch CH 10 mini/handout videos CH 10 HW CH 10 Quiz	CH 10 ASP CH 10 Handout CH 10 HW CH 10 Quiz	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Account for payroll liabilities, current and long-term liabilities. Account for contingent liabilities and installment notes.	CH 10 ASP Quiz CH 10 Handout CH 10 HW CH 10 Quiz Part 5 Practice Set Financial Statements <u>Due Sunday, April 25 before 11:55 pm</u>	10 hours
Week 14 – April 26	**Exam III CH 8, 9, & 10 Happy Thanksgiving	Review handouts, quizzes, homework, for CH 8, 9, & 10	** Exam III CH 8, 9, & 10	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Know 2 methods for uncollectible receivables, allowance and direct. Know how to use the three depreciation methods, journalize fixed, natural, and intangible assets. Account for liabilities and payroll liabilities and installment notes.	**Exam III CH 8, 9, & 10 <u>Due Sunday, May 2 before 11:55 pm</u>	6 hours
Week 15 & 16 May 3 – May 10	Final Exam	Review, learn and study objectives for final exam posted on BB	**Final Exam Comprehensive Ch 1- 10	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Comprehensive final over all chapters covered during the semester. The Final Exam is worth 200 points.	Final Exam <u>Due ***Monday, May 10 before 11:55 pm.</u>	12 hours