

Accounting 2302 (ONLINE/Asynchronous)
Instructor – H. Houghton
Spring 2021 CRN 26124
Virtual Office hours: Tuesday 10 am – 11 am
Email: hchoughton@utep.edu

COURSE DESCRIPTION:

ACCT 2302 is a required course for all majors in the College of Business. The primary goal of ACCT 2302 is to further help students understand the real-world concepts in business through statements of cash flow and ratio analysis of financial statements. This class will also introduce the concepts and procedures as they apply to the study of managerial accounting and cost accounting systems. It will encourage students' interest in managerial accounting and emphasize the relationship between financial and managerial accounting. Students will understand the management process as described along with the role of managerial accounting and the relationship between costs, profit and volume and decisions made by management.

This class will help students to understand accounting concepts and procedures and how it applies to the decision-making process for managers, the characteristics of managerial accounting reports, managerial accounting terms, and the uses of accounting information. These objectives will be measured through handouts, quizzes, exams, and a practice set that is mandatory for all students.

COURSE OBJECTIVES:

1. Continue the study of financial accounting through statement of cash flow and ratio analysis by using ratios to analyze a company's financial statements.
2. Use accounting information for short-term planning and managerial decision-making.
3. Develop an understanding of accounting concepts and procedures as they apply to the study of managerial accounting and cost account systems.
4. Develop an understanding of how costs behave and the relationship between costs, volume, and profits.
5. Understand the effects of decisions on total revenues and costs.

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 do the homework and the 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. The answers to the handout will be provided to you to help you understand the concepts.

VIRTUAL OFFICE HOURS:

There will be Virtual Office Hours every Tuesday from 10 am to 11 am. I will be there every Tuesday to answer questions. If other sessions are needed, they will be added. You can access the virtual office hours on Blackboard on the left hand side on the navigation pane where it states Virtual Office Hours.

TEXTBOOK OPTIONS:

This class requires the same textbook as last semester. IF YOU PURCHASED THE TEXTBOOK LAST SEMESTER YOU DO NOT NEED TO PURCHASE THE BOOK AGAIN.. 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 exercise in chapter 1, exercise 1.

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 to help with the reading of the chapters.

To access the ebook click on the course. Then click on the navigation pane. Click on CengageNow Ebook and Assignments. Scroll down and click on ebook for Warren Jones Tayler's Financial Managerial Accounting. You can purchase the ebook there or get a free trial for 7 days. After the 7 days you need to purchase the book.

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:

Adaptive Study Plan quizzes and homework assignments are done in Cengage located on Blackboard and are due **at 11:55 pm** on the dates stated on Blackboard. You have unlimited takes to do the ASP quizzes and homework up until the due date but you can only submit the ASP quizzes once. ASP quizzes and homework assignments will **NOT** be accepted after it is due and please do not ask me to reopen the assignments 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 assignment grade percentage is 89% it will be recorded as 8.9 points for the assignment on Blackboard. All assignments are due on the Sunday before 11:55 pm. All due dates will be on Blackboard. To access the assignments, click on the course in Blackboard. On the navigation pane click on CengageNow EBook and Assignments. Next click on Click here to access – ACCT 2302 – Spring 2021 – Houghton – Online. At the top of the page click on assignments and all assignments and due dates and times will be shown. Click on the assignment and begin. You can submit the homework unlimited times before the due date and time and can go in and out of the ASP quizzes but can only submit it once.

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 February 25**. After February 25, if the practice set has not been purchased, no points will be earned for the practice

set. Practice sets will be sold for \$10. The due dates are located on the weekly schedule. **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 you will 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 Statement of Cash Flows and memo of ratio analysis due Sunday, February 28, before 11:55 pm.

Assignment 2: Complete the process equivalent unit schedule and cost of production report along with the income statement due Sunday, April 11, before 11:55 pm.

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

CHAPTER QUIZZES:

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

EXAMS:

All exams will require the Lockdown Browser. Four 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 on the week assigned. Having ethical principles is stressed and vitally important in accounting. Students are not to use any 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 100 points.

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 12th. More details such as dates and times will be posted 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 a book, notes, phone, taking a picture, texting, etc., or 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:

4 Exams at 100 points each	400
Homework (10 pts. each chapter)	100
Quizzes (10 pts. each chapter)	100
Final Exam-Comprehensive	200
Practice Set (2 parts)	100
Adaptive Study Plan Quiz (10 pts. each chapter)	100
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

2302 Weekly Schedule for Spring 2021

WEEK	OBJECTIVES	ACTIVITIES	ASSESSMENTS	INTERACTIONS	OUTCOMES	DUE DATES	COMPLETION TIME
2302							
Week 1 – January 18	-Syllabus Introduction -Course Overview -Familiarize with Blackboard	-Read CH 13 -Complete -- Watch CH 13 Mini Lecture, Watch Road Trip Nation Video for Extra Credit	Syllabus Quiz	-Email -Blackboard Collaborate Office Hours -Online Tutoring	-Get to know peers and instructor -Familiarize with topic of Accounting	-Syllabus Quiz <u>Due Sunday January 24 before 11:55 pm</u>	3 hours
Week 2 – January 25	Learn the importance of a Statement of Cash Flow	CH 13 Handout Ch 13 ASP Quiz	Ch 13 ASP Quiz	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Learn and understand the three sections of a statement of cash flow; Operating, Investing, and Financing and which accounts affect each section	-CH 13 ASP Quiz <u>Due Sunday, January 31 before 11:55 pm</u>	8 hours
Week 3 – February 1	Understand and prepare a Statement of Cash Flow and which accounts go in each section	Ch 13 mini video/lectures CH 13 Handout/video CH 13 HW CH 13 Quiz Attend PWC Virtual meeting for Extra Credit, September 8	CH 13 Handout CH 13 HW CH 13 Quiz	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Prepare a Statement of Cash Flow, know the 3 sections and which accounts go in each section	-CH 13 HW -CH 13 Quiz <u>Due Sunday, February 7 before 11:55 pm</u>	10 hours

Week 4 – February 8	Memorize Ratio formulas and know how to use them to evaluate a company	Read CH 14 Ch 14 ASP Quiz Watch CH 14 mini lectures CH 14 Handout/video	CH 14 ASP Quiz CH 14 Handout CH 14 HW CH 14 Quiz	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Know ratio formulas from memory; use ratios to evaluate what is transpiring in a company. Know how to use ratios	-CH 14 ASP Quiz -CH 14 HW -CH 14 Quiz <u>Due Sunday, February 14 before 11:55 pm</u>	6 hours
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Week 5 – February 15	Statement of Cash Flow; how to use ratios to evaluate a company. Prepare for exam	Read CH 15 CH 15 Handout Watch CH 15 video/lecture CH 15 handout/video CH 15 ASP Quiz	**Exam I CH 13 & 14 Ch 15 ASP Quiz	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Memorize the ratio formulas, know how to use them and understand Statement of Cash Flow Start CH 15	**Exam I CH 13 & 14 <u>Due Sunday, February 21 before 11:55 pm</u>	10 hours
Week 6 – February 22	Introduction to Managerial Accounting	CH 15 Handout/Video CH 15 HW CH 15 Quiz Read CH 16 Prepare Part 1 of the Practice Set (P/S)	CH 15 HW CH 15 Quiz Part 1 P/S	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Understanding terminology for a manufacturing company using three inventory accounts... Materials Inventory, Work-In-Process Inventory and Finished Goods Inventory	<u>CH 15 ASP Quiz</u> <u>CH 15 HW</u> <u>CH 15 Quiz</u> <u>Part 1 P/S</u> <u>Due Sunday, February 28 before 11:55 pm</u>	10 hours
Week 7 – March 1	Learn how to account for costs using Job Order Costing	Watch CH 16 mini lecture CH 16 Handout/lecture Ch 16 ASP Quiz	CH 16 Handout CH 16 ASP Quiz CH 16 HW Ch 16 Quiz	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Describe cost accounting systems used by a manufacturing business and prepare a job order cost accounting system	CH 16 ASP Quiz CH 16 Handout CH 16 HW CH 16 Quiz <u>Due Sunday, March 7 before 11:55 pm</u>	10 hours

Week 8 – March 8	Know a process cost system and prepare a cost of production report and journalize the transactions and determine the unit cost changes	Watch CH 17 lecture/handout Ch 17 ASP Quiz	CH 17 ASP Quiz	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Prepare an equivalent unit schedule, cost of production report and the journal entries for a manufacturing company	CH 17 ASP Quiz <u>Due Sunday March 14, before 11:55 pm</u>	10 hours
Week 9 – March 22	Know how to use the three inventory accounts in a manufacturing company and prepare a job order cost sheet along with a process cost sheet with a cost of production report	Complete CH 17 Handout/Video CH 17 HW CH 17 Quiz **Exam II CH 15, 16 & 17	CH 17 HW CH 17 Quiz **Exam II CH 15, 16, & 17	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Job order costing and processing costing Journalize transactions, prepare an equivalent unit's schedule, cost of production report and unit cost changes	CH 17 HW CH 17 Quiz **Exam II CH 15, 16, & 17 <u>Due Sunday, March 28 before 11:55 pm</u>	10 hours
Week 10 – March 29	Cost-Volume-Profit Analysis Classify costs as variable, fixed and mixed and compute the breakeven point, contribution margin, contribution	Read CH 20 Complete CH 20 Handout/video CH ASP Quiz CH 20 HW CH 20 Quiz Prepare Part 2 P/S	Ch 20 handout CH 20 ASP Quiz CH 20 HW CH 20 Quiz Part 2 P/S	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Know how to use formulas to evaluate the manufacturing company and know the difference in variable, fixed, and mixed costs and how they move	Ch 20 ASP Quiz CH 20 HW CH 20 Quiz <u>Due Sunday, April 4 before 11:55 pm</u>	10 hours

	margin ratio and target profit						
Week 11 – April 5	Variable Costing for Management Analysis Know the difference between Absorption and Variable Costing	Read CH 21 Ch 21 ASP Quiz Watch CH 21 mini lecture and handout video CH 21 HW CH 21 Quiz	CH 21 ASP Quiz CH 21 Handout CH 21 HW CH 21 Quiz	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Know why managers will use absorption costing on their financial reports and variable costing on their internal reports and the difference on the income statements.	CH 21 ASP Quiz CH 21 HW Ch 21 Quiz Part 2 P/S <u>Due Sunday, April 11 before 11:55 pm</u>	10 hours
Week 12 – April 12	Differential Analysis	Read CH 25 Ch 25 ASP Quiz Watch CH 25 mini/handout lecture CH 25 HW CH 25 Quiz	CH 25 ASP Quiz CH 25 Handout CH 25 HW CH 25 Quiz	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Prepare different analysis using different alternatives and compare which will be the better choice. Analyze lease or sell, discontinue a product or segment, make or buy, replace equipment, process or sell, special order, bottlenecks	CH 25 ASP Quiz Ch 25 HW CH 25 Quiz <u>Due Sunday, April 18 before 11:55 pm</u>	10 hours

Week 13 – April 19	Know about variable costing, absorption costing, differential analysis	**Exam III CH 20, 21 & 25 Read CH 22 Watch CH 22 mini lecture/handout Read CH 22 Ch 22 ASP Quiz CH 22 HW CH 22 Quiz	**Exam III CH 20, 21, & 25 CH 22 ASP CH 22 Handout CH 22 HW CH 22 Quiz	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Account for payroll liabilities, current and long-term liabilities. Account for contingent liabilities and installment notes.	**Exam III CH 20, 21, & 25 CH 22 ASP Quiz CH 22 HW CH 22 Quiz <u>Due Sunday, April 25 before 11:55 pm</u>	10 hours
Week 14 – April 26	Happy Thanksgiving Variances and Standard Costs	Read CH 23 CH 23 ASP Quiz CH 23 Handout/video CH 23 HW CH 23 Quiz **Exam IV CH 22 & 23	CH 23 ASP Quiz CH 23 HW CH 23 Quiz	-Email -Blackboard Collaborate Office Hours -Online Tutoring	Know how standard costs are used and how to calculate variances for materials, labor, FOH.	**Exam IV CH 22 & 23 CH 23 ASP Quiz CH 23 HW CH 23 Quiz <u>Due Sunday, May 2 before 11:55 pm</u>	6 hours
Week 15 & 16 May 4 – May 11	Final Exam	Review, learn and study objectives for final exam posted on BB	**Final Exam Comprehensive Ch 13, 14, 15, 16, 17, 20, 21, 22, 23, 25	-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 Tuesday, May 11 before 11:55 pm.</u>	12 hours