

Acct 2302 – CRN 16011 (TTh 9:00 am)
Accounting Principles II – Fall 2018

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Office Hours: Monday & Wednesday: 10:30 am – 11:30 am

Office: COBA 250

COURSE OBJECTIVE: Your engagement in the course should enable you to achieve the following:

Expected Results	What we will do (activities)	How we measure the results
<ul style="list-style-type: none"> Analyze cost behavior, budget processes and cost variances. Assess profitability with varying mixes of fixed and variable costs. Make decisions for special orders, make or buy, drop unprofitable segments, internal transfers and capital budgeting. 	<ul style="list-style-type: none"> In-class, group-based tasks, which require students to critically examine and apply concepts such job-order and process costing, opportunity costs, relevant vs. irrelevant costs, product vs. period costs, price vs. quantity variances, differential analysis and transfer pricing. 	<ul style="list-style-type: none"> Feedback from other students to further develop the student's understanding of the topics. Compact, individual and group exams for the relevant topics provide a quantitative measure of student competence.

TEXT: Suggested: Managerial Accounting, Whitecotton, Libby and Phillips, 3rd ed (McGraw-Hill, ISBN 978-0-017-782648-2), with or without CONNECT (see course grades below, which allow you to achieve the maximum points without CONNECT).

CLASS PROTOCOL: *This course requires active learning. There is no lecture!* Pre-class (non-graded) exercises are available on Blackboard prior to each class meeting. Proficiency with the exercises AND relevant text material before class allows students to effectively interact with their group members during class. Students receive test scores of zero for uses of cell phones, laptops, tablets, etc. after the individual testing period begins and before the group testing period ends (no exceptions).

Each class session typically includes three sequential activities:

- 1) students use the first twenty to twenty-five (20-25) minutes (approximately) to complete **individual** mini-tests which cover the topics from the previous class period. Each student works on his or her test independently (i.e., not a group test) without the use of notes, phones, computers, tablets, etc.), and submits the answers using his or her individual scantron and test documents. All scantrons and test documents must contain the student's legibly printed name (illegible or missing names will result in a score of zero for the corresponding daily individual mini tests) (no exceptions). Note this test assesses the student's understanding of the daily topics introduced in the previous class assignments. The use of notes, phones, computers, tablets, etc. is impermissible until the group test is complete.
- 2) students use the next thirty to forty (30-40) minutes (approximately) to complete a **group** mini-test which is similar to the individual test. Each group works on their test independently of other groups (i.e., no inter-group communication) and without the use of notes, phones, computers, tablets, etc.). Note that each group will submit one test document and one scantron. The group test document must contain the group number and the legibly printed names and signatures for all students present for the test (illegible or missing names or missing group numbers will result in a score of zero for the corresponding daily individual mini tests) (no exceptions). The group test scantron must contain a legible group number, as well as the answer selections. Students must work within the groups assigned by the instructor or they will receive a score of zero for the corresponding daily group mini tests (no exceptions).
- 3) the final twenty to thirty (20-30 minutes) (approximately) of each class represent opportunities for students to use their texts, notes and feedback from group members, etc. to enhance their pre-class understandings of the concepts for the next mini test. The professor circulates throughout the classroom during this period to facilitate the learning process. Students must work within the groups assigned by the instructor or they will receive a score of zero for the corresponding daily mini tests (no exceptions).

COURSE GRADES: A summary of the graded activities appears in table below:

	Individual Points	Group Points	Daily Total	Total # of Tests	Max Pts
Daily Mini Tests	100	25	125*	27	2,400*
Pre-class assignments (26 @ 10 pts ea)	10		10	26	100
Post-class assignments (26 @ 10 pts ea)	10		10	26	100
Sub-total					2,400
Final exam					5
Total					2,405

* Requires non-missing and non-zero scores for **BOTH** the daily individual AND daily group tests. Missing or zero test scores result in zero total daily points.

The professor assigns letter grades as follows (% of total points possible, i.e., 2,405):

A's	90% – 100%	(2,165 – 2,405 pts)
B's	80% – 89.99%	(1,924 – 2,164 pts)
C's	70% – 79.99%	(1,684 – 1,923 pts)
D's	60% – 69.99%	(1,443 – 1,683 pts)
F's	< 60%	(0 – 1,442 pts)

Students must monitor their scores as posted on Blackboard, and promptly notify the professor via email (i.e., rnfrancis@utep.edu) of any discrepancies they discover.

Your accumulation of points earned from the activities discussed below will determine your final grade for the course.

1. Students may earn 125 points for each class session by completing both the individual and group mini tests.
 - a. Individual mini tests are worth a maximum of 100 pts, and the group tests are worth a maximum of 25 points.
 - i. **Your daily points require non-missing and non-zero scores for BOTH the individual AND group tests.** *Missing or zero test scores for either the individual or group tests result in zero total daily points (no exceptions).*
Examples: 1) if your individual test score is 80 pts and your group test score is zero or missing, then your daily point total is zero; 2) if your individual test score is zero or missing and your group test score is 25 pts, then your daily point total is zero; 3) if your individual test score is zero or missing and your group test score is zero or missing, then your daily point total is zero; 4) if your individual test score is 80 pts and your group test score is 25 pts, then your daily point total is 105 pts.
 - b. Students must maintain a continuous presence in the classroom during the individual and group test periods to qualify for daily points. A continuous presence requires the student to be in the classroom for at least 90% of the two test periods, or 90% of the time from the student's first arrival to the classroom to the end of the testing periods, whichever is less.
 - c. **Students will need original, brand-name Form 815E scantrons** (the little scantrons). Use of generic scantrons may result in a lower recorded score due to a machine-reading anomaly. Any recorded score that results from the use of a generic scantron is not subject to review other than a pure input error by the professor when entering grades into the Blackboard system. Hence, if the machine incorrectly generates a test score with the use of a generic scantron, the machine-generated score is final.
 - d. **Students receive test scores of zero when they fail to store cell phones, laptops, tablets, etc. of immediate reach during the examination period, which begins with the official starting time for the class and ends after the instructor collects the last group test submission (no exceptions, no excuses including emergencies).**
2. **Online CONNECT assignments:** these assignments require PROPER registration with the McGraw-Hill CONNECT website. Proper registration requires using the McGraw-Hill link which appears in your UTEP Blackboard account. You will know that your registration is proper when your online assignment scores appear in the "My Grades" section of this course in your Blackboard account. ***If you fail to properly register your CONNECT account prior to the final exam, you will receive zeroes for all online assignments (no exceptions).*** Note that registering directly through the CONNECT website will result in improper registration, where your online assignment results fail to appear in your Blackboard account. The last three pages of this document contain a fix that usually works if you improperly register directly through the CONNECT website. If you utilize this fix, please notify me that you have completed the steps, and I will manually update the link between UTEP's Blackboard server and the CONNECT server. The manual update should allow your scores to appear in your Blackboard account. You must resolve any registration or technical issues with CONNECT using the following web link: <https://mhedu.force.com/CXG/s/ContactUs>. Note that the link allows you to contact the CONNECT help desk via email, live chat or phone call.
 - a. **Pre-class online LEARNSMART assignments:** These are **out-of-class, online** assignments which provide students with opportunities to supplement their mini test scores. Each pre-class quiz is worth 10 points, and a maximum of 100 points will count toward the student's final grade when the combined total of mini test points and post-class quiz points is less than 2,400. The pre-class quiz points, post-class homework assignment points and the mini-test points are interdependent, where the maximum combined total points are 2,400. *Note these quizzes are due at 7:00 am on the day of the scheduled class, and will only count toward the student's final grade when the combined total of mini test points and post-class homework points is less than 2,400.* Also note that these quizzes are available online using the **BLACKBOARD** link to McGraw-Hill **CONNECT**. No due-date extensions are available (no exceptions).
 - b. **Post-class online homework assignments:** These are **out-of-class, online** assignments which provide students with additional opportunities to supplement their mini test scores. Each assignment is worth 10 points, and a maximum of 100 points will count toward the student's final grade when the combined total of mini test points and pre-class quiz

points is less than 2,400. The pre-class quiz points, post-class homework assignment points and the mini-test points are interdependent, where the maximum combined total points are 2,400. *Note these assignments are due at 10:00 pm on the day after the scheduled class*, and will only count toward the student's final grade when the combined total of mini test points and pre-class LearnSmart quiz points is less than 2,400. Also note that these assignments are available online using the BLACKBOARD link to McGraw-Hill CONNECT. No due-date extensions are available (no exceptions).

3. **Final exam: Tuesday, December 11, 7:00 am.** The final exam is worth 5 pts, is comprehensive, and is an individual test (i.e., not a group test). An important pre-requisite for attempting the final exam is the compliance with all university and instructor policies, including (but not limited to) the provision of the student's true and correct university student identification number upon request from the instructor, instructor's assistant or any university official, as well as the production of a government issued medium of personal identification. Students sitting for the final exam must do so *in accordance with the official university final exam schedule* (i.e., everyone takes the exam at the same time). **No exceptions.**

Additional INDIVIDUAL mini-test information: These tests are **individual performances** (i.e., not group performances), which forbid ANY between-student communication. The tests may occur using a multiple choice and true/false format, open-ended problems, short-answer and other formats. All students must be proactive toward the intentional or unintentional disclosure of their answers to other students. This requires **all students to position their test documents on the table such that neighboring students may NOT view any calculations or final answers. Specifically, students must center their test documents between their shoulders, and against the bottom edge of the table. Students must turn their test documents face down if they remove their arms from the tabletop. All student scantrons MUST remain under the student's test document such that neighboring students are unable to see any marked answers. Any act which reveals a student's answers to neighboring students in any form is an act of academic misconduct and will result in a score of zero for the current test and the notification of the Office of Student Conduct.** Please realize that the professor reserves the right to seat, re-seat and dismiss students and visitors to achieve the educational objectives of the course.

- a. **Proper test submission** – Each student must properly submit both the scantron and ALL exam/test documents to the professor upon the timely completion of the exam/test. Proper submission includes, but is not limited to the submission of only the student's test documents (i.e., the instructor prohibits the submission of another student's test documents; submission of another student's test documents results in a score of zero for all students involved), the use of a pencil to complete the scantron, the legible appearance of the student's first and last names (as they appear for the official course registration) on the scantron and test document, a flat scantron such that is suitable for machine grading (examples of unsuitable scantrons include those with folds, crumples or creases, those with food or drink stains, those with curls on the edges, and others which are likely to fail when introduced to the scantron machine), the prompt submission of the scantron and exam when the professor ends the examination period, and the submission of only the student's test documents (i.e., not another student's test documents).
 - i) Submission of another student's documents represents an act of academic misconduct, subject to the consequences established by the Office of Student Life.
 - ii) **Failure to properly submit ALL exam/test documents in a timely manner results in a zero for the current mini-test (no exceptions).** For example, a student who submits the exam but has no scantron will receive a zero for the examination. Other examples where the student will earn a score of zero include (but are not limited to: 1) the student's submission of a scantron with an illegible or missing student name; 2) the student's submission of a scantron which fails to lie flat on a tabletop such that 95% or more of the scantron's flat surface is in direct contact with a tabletop; 3) an unsuitable scantron in general (e.g., a generic scantron which fails to scan); 4) any student pencil marking on any exam document after the instructor terminates the examination period (this includes placing the student's name on the scantron or test document); 5) the failure to promptly submit all test materials upon the professor's termination of the examination period; and 6) the failure to include the group number on BOTH the group scantron and the group test document.
- b. **Proper test seating** – each test will utilize at least two different colors. Proper test seating requires the student to utilize a test color which differs from the test color used by the students immediately adjacent to the student. If the student arrives after the test distribution for the area where the student chooses to sit, then the student must reseat him- or herself to a seat which will allow the student's test color to differ from that of the adjacent students. Additionally, proper test seating requires the student to use a seat that is consistent with the general seating pattern in the classroom. For example, a classroom which utilizes long narrow tables spanning across the classroom from side to side requires students to sit behind the tables. Sitting on the end of a table as described here represents improper seating. Improper test seating will result in a test score of zero (no exceptions).

- c. Students must bring their own **calculators, pencils and erasers** for use with the mini-tests. Sharing of calculators, pencils, erasers, etc. results in a test score of zero.
- d. Students are unable to retrieve their test documents (i.e., test and scantron) after submission.
- e. The instructor explicitly prohibits any form of reproduction or duplication of the tests or solutions. Any student who attempts to reproduce the test documents/solutions is automatically subject to all consequences of academic misconduct permissible by the Office of Student Conduct.

Additional GROUP mini-test information: These tests are collaborative in nature, where the students interact with students within their assigned group to complete and submit a single test and a single scantron (i.e., one test and scantron per group). This requires the students to reach some form of consensus for the final answers. *Failure to properly submit ALL exam/test documents in a timely manner results in a zero for the current mini-test (no exceptions).* Also, all group members receive the same benefit from any intergroup communication. Thus, *any inter-group communication by any group member results in a score of zero for ALL group members.*

Mini-test solutions: Students are generally able to view the test solutions after all groups submit all test documents. Timely feedback allows students to close the learning loop and finalize their understanding of the topics. The instructor explicitly prohibits any form of reproduction or duplication of the tests and test solutions. Students within a reasonable distance of viewing the test solutions must secure ALL phones, cameras, tablets, laptops, pencils/pens/other marking implements or other devices capable of reproducing the solutions in a manner where immediate use of the devices is impractical. The instructor strongly recommends that students who wish to view the solutions store any device capable of reproducing the test solutions (including pens and pencils) at a permanent seat in the classroom. Any student who fails to secure any device capable of reproducing the test solutions is automatically subject to any and all consequences of academic misconduct permissible by the Office of Student Conduct. Any student who views the test solutions, and then attempts to convey the solutions to another student or group of students whose test submission(s) is (are) incomplete (including students in a different section of the course) is automatically subject to any and all consequences of academic misconduct permissible by the Office of Student Conduct. Generally, the failure of students to comply with the policy of prohibiting test/solution reproduction will result in the instructor's revocation of the privilege of viewing the solutions immediately after the group test.

EXTRA CREDIT: NONE.

ATTENDANCE: University policy requires students to attend all classes and arrive on time. Students must carry their UTEP ID with them at all times on campus (see Section II, Chapter 7 of the university handbook of operating procedures).

ABSENCES: The scoring scheme mentioned earlier allows students to earn the maximum in-class points for the course with as many as seven (7) absences. Students may recover some loss of in-class points by using the online assignments. Note that the following incidents (which includes family and friends) **will not qualify the student for any unique treatment or consideration (i.e., already built into the grading scheme):** doctor appointments (any type of doctor), lawyer appointments, court appearances, traffic accidents with or without bodily injury, illnesses (including but not limited to colds, flus, Zika virus, allergies, pink eye, ear aches, tonsillitis, meningitis, toothaches, extraction of teeth, cuts, scrapes, bruises, hangnails, etc.), surgeries, pregnancies, births, annual physical exams, anybody's funerals, dermatological issues, job interviews, club meetings and trips, professional organizational meetings, hair style/haircut/nail appointments, accidents resulting in muscle sprains, strains, tears, broken bones, shaving accidents, anybody's wedding, veterinarian appointments, advising appointments, inability to find a parking spaces, demonstrations, parades, transportation failures, consultations with others (including other students, instructors, administrators, law enforcement authorities), etc. *This list of incidents is not exhaustive, as there are countless other possible incidents.* **There are no make-up exams/tests for unexcused absences.** An unexcused absence from an exam/test will earn a score of zero (no exceptions). An official university excused absence with advance notice will qualify the student for an attempt to acquire the missed exam points. The professor will use his discretion to determine the protocol for attempting to acquire such missed exam points, and the protocol includes, but is not limited to written exams, oral exams, presentations, averages of other exams, etc. There are no early exams/tests, where the student begins and completes the exam/test prior to the time that the class as a whole begins and completes the test. Additionally, there are no post-exam tests, where the student begins and completes the exam/test after the scheduled examination period. *Students are only able to begin and complete the tests at the time that the class as a whole begins and completes the tests.*

INTERNET ACCESS: Blackboard is an important tool, and you **MUST** gain internet access to the **Blackboard** link at www.utep.edu. The professor will post grades, etc. on the course's Blackboard website. Use the computer labs on campus if necessary. **Note that the professor welcomes e-mail communication with students to enhance the learning experience.**

STUDENT STRATEGY: The instructor recommends that each student develop a personal strategy for successful completion of the course. Working with the instructor's exercises (non-graded) posted on Blackboard before class is very helpful for improving test performance. Remember, there is no extra credit. The key is an early start, where failure occurs during practice instead of the exams.

ACADEMIC MISCONDUCT: In the classroom and in all other academic activities, students are expected to uphold the highest standards of academic integrity. Any student who commits an act of scholastic dishonesty is subject to discipline. Scholastic dishonesty includes, but is not limited to cheating, plagiarism, collusion, 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)* available in the Office of the Dean of Students, may result in sanctions ranging from disciplinary probation, to failing grades on the work in questions, to failing grades in the course, to suspension or dismissal, among others.

Drop Date: The grade of "W" is available to all students until **November 2, 2018**. **DO NOT ASSUME THE PROFESSOR WILL DROP YOU AUTOMATICALLY IF YOU STOP ATTENDING BEFORE THE November 2, 2018 DEADLINE.** It is YOUR responsibility to drop the class if it is your desire to do so. After the University drop deadline, a grade of "W" can be assigned only under exceptional circumstances and only with the approval of the professor and academic dean. Such students must petition for the "W" grade in writing and provide necessary supporting documentation. Exceptions to the **November 2, 2018** deadline will be rare and determined under exceptional conditions as noted in the University catalogue. All other students dropping after the deadline must be dropped with the grade earned as of the end of the semester. Statements on Faculty and Student Responsibilities are available on the College of Business website at: <http://business.utep.edu/About/responsibilities.aspx>.

ACCOMMODATIONS POLICY FOR THE UNIVERSITY OF TEXAS at EL PASO: If you have or suspect a disability and need accommodations, you should contact **Center for Accommodations and Support Services (CASS)** at **747-5148**. You may also email the office at cass@utep.edu or visit the office in the **Union Building East, Room 106**. For additional information, please visit the CASS website at <http://sa.utep.edu/cass/>.

CAMPUS CARRY: Individuals with a valid Texas Concealed Handgun License (CHL) may lawfully carry their handguns in a concealed manner while on campus in areas which do not explicitly prohibit handguns. For example, individuals may carry their handguns in most UTEP classrooms in a concealed manner (see the campus carry link below for exceptions). It is critical to recognize that the *official UTEP policy requires ALL individuals who carry handguns to conceal these weapons at all times while on campus. Texas state law prohibits the open carry of handguns anywhere on campus.* Please call Campus Police (X 5611) or 9-1-1 immediately if you feel someone is *intentionally* displaying a gun (or any weapon). For more information on campus carry, see <http://sa.utep.edu/campuscarry/>; and for more information on overall campus safety, see <http://admin.utep.edu/emergency>.

Accounting Principles II - Daily Plan - TTh

Fall 2018

Week	Date		In-Class Activity Topics		Week	Date		In-Class Activity Topics
1	8/28		Syllabus, class protocol.		9	10/23	6	Cost Volume Profit Analysis
1	8/30		Groups, syllabus discussion.		9	10/25	6	Cost Volume Profit Analysis
2	9/4	1	Intro to Managerial Accounting		10	10/30	7	Incremental Analysis
2	9/6	1	Intro to Managerial Accounting		10	11/1	7	Incremental Analysis
3	9/11	1	Intro to Managerial Accounting		11	11/6	8	Budgetary Planning
3	9/13	2	Job Order Costing		11	11/8	8	Budgetary Planning
4	9/18	2	Job Order Costing		12	11/13	8	Budgetary Planning
4	9/20	2	Job Order Costing		12	11/15	9	Standard costing and variances
5	9/25	3	Process Costing		13	11/20	9	Standard costing and variances
5	9/27	3	Process Costing		13	11/22		Thanksgiving Day Holiday!
6	10/2	3	Process Costing		14	11/27	10	Decentralized Performance Eval
6	10/4	4	Activity Based Cost Management		14	11/29	10	Decentralized Performance Eval
7	10/9	5	Cost Behavior		15	12/4	11	Capital Budgeting
7	10/11	5	Cost Behavior		15	12/6	11	Capital Budgeting
8	10/16	5	Cost Behavior			12/11		Final Exam @ 7:00 am
8	10/18	6	Cost Volume Profit Analysis					

Accounting Principles II – Fall 2018 (TTh)

**Daily in-class assignments (corresponding mini-test occurs during following class session)
(subject to adjustment as necessary for actual coverage and instructor judgment)**

8/28 – Introduction, review syllabus, class protocol.

8/30– Group formation, syllabus discussion.

9/4 – Ch 1, financial vs. managerial accounting, direct vs. indirect costs, variable vs. fixed costs, manufacturing vs. non-manufacturing costs (DM, DL, MOH) (pp. 8-6, 14-20).

9/6 – Ch 1, prime and conversion costs, product cost vs. period cost, relevant vs. irrelevant costs (pp. 20-22).

9/11 – Ch 1, key transactions for increasing and decreasing manufacturing inventories (beginning balance + inputs – outputs = ending balance), COGM computation (pp. 21, 53-54).

9/13 – Ch 2, difference between job order and process cost systems, job cost card and idea of accumulating costs in WIP until job is complete (pp. 44-50).

9/18 – Ch 2, actual vs. applied MOH; pre-determined rate (pp. 50-52).

9/20 – Ch 2, analysis/JEs for: i) purchase and issuance of materials; ii) recording direct labor costs; iii) actual and applied MOHs; iv) transferring costs from WIP to FG; and v) disposal of over- under-applied MOH (pp. 47-57).

9/25 – Ch 3, nature of process costing; cost flows/multiple departments/processes; cost of production report; units section of production report with weighted average (WA) method (104-109).

9/27 – Ch 3, equivalent units with WA method (pp. 108-112).

10/2 – Ch 3, cost per equivalent unit with WA method; costs assigned to EI and WIP with WA method; generate cost of production report with WA method (pp. 112-114).

10/4 – Ch 4, ABC, applied MOH; plant-wide rates and intro to activity-based costing (ABC) (pp. 152-162).

10/9 – Ch 5, relevant range, variable costs, fixed costs, step costs, mixed costs, high-low method (pp. 198-204, 206-208).

10/11 – Ch 5, contribution margin; contribution margin ratio; unit contribution margin pp. 212-214).

10/16 – Ch 5, absorption costing vs. variable costing (pp. 215-220).

10/18– Ch 6, break-even point in units (pp. 246-251).

10/23 – Ch 6, break-even point in units and dollars; effect of revenue and cost changes on break-even point; target profit (pp. 251-253).

10/25 – Ch 6, margin of safety, sales mix considerations; operating leverage; (pp. 253-260).

10/30 – Ch 7, relevant vs. irrelevant costs/benefits, capacity considerations, special orders/pricing, make or buy (pp. 292-300).

Accounting Principles II – Fall 2018 (TTh)

**Daily in-class assignments (corresponding mini-test occurs during following class session)
(subject to adjustment as necessary for actual coverage and instructor judgment)**

11/1 – Ch 7, discontinue segments, sell or process further decisions; production bottlenecks (pp. 300-307).

11/6 – Ch 8, master budget vs. operating budgets, sales budget; production budget (pp. 337-340).

11/8 – Ch 8, material purchases budget (pp. 340-341).

11/13 – Ch 8, cash budget (pp. 344-349).

11/15 – Ch 9, type of standards, static budget vs. flexible budget standards; direct material variances (pp. 375-384).

11/20 – Ch 9, direct labor variances (pp. 384-386).

11/22 – **Thanksgiving Holiday!**

11/27 – Ch 10, cost vs. profit vs. investment center, ROI (incl DuPont), residual income (pp. 423-428, 433-439).

11/29 – Ch 10 transfer pricing with market and negotiated price approaches (pp. 440-443).

12/4 – Ch 11, screening vs. preference decisions, independent vs. mutually exclusive projects, accounting rate of return, payback method time value of money, net present value (PV only); internal rate of return, profitability index (pp. 467-471, 472-480, 488-490, 491-492).

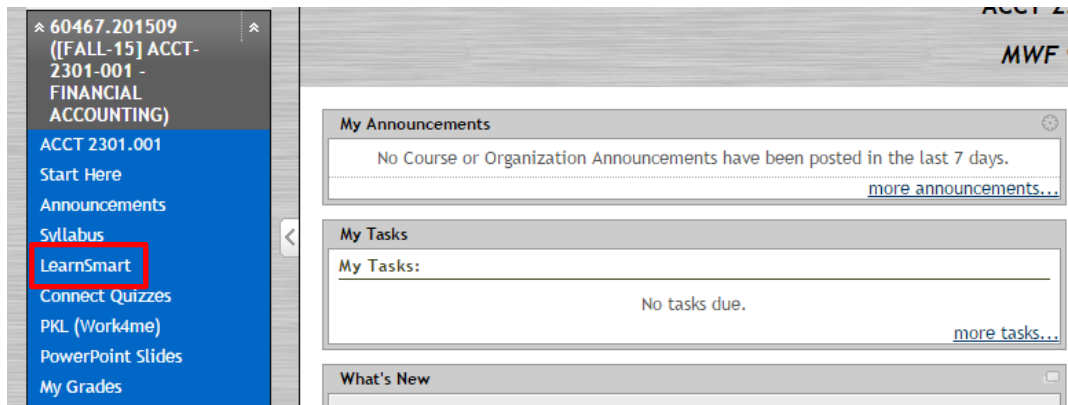
12/6 – Ch 11, lease or buy decision, automation decisions (pp. 481-484).

12/11 – **Final exam, 7:00 am.**

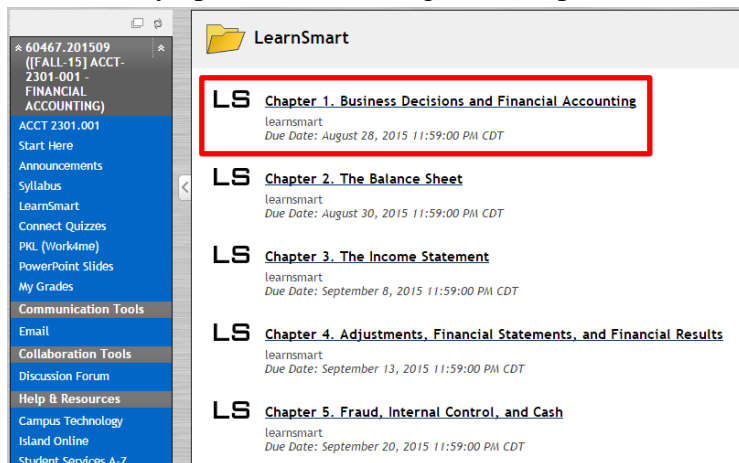
Pair your Connect Account with Blackboard

If you registered through Connect using the Course URL instead of logging into Blackboard to register, please follow the steps below to ensure your grades transfer properly into the Blackboard gradebook. *If you have purchase access online or used an access code to register, you will not need to pay again or have your access code to complete these steps. HOWEVER, you MUST use the same email address that is registered with Connect.*

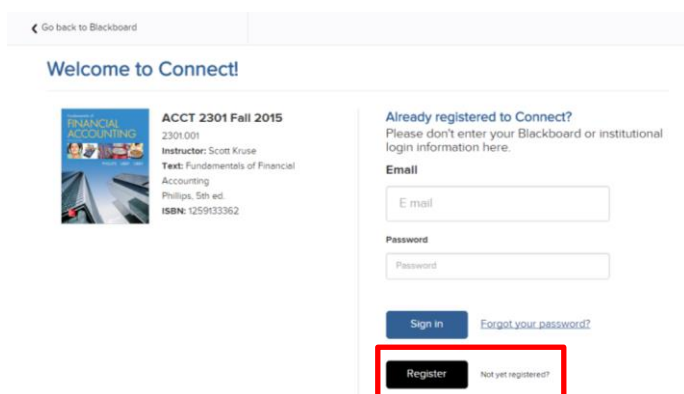
- 1) Click on LearnSmart link



- 2) Click on any open/available assignment to proceed.



- 3) Click the Register button.



- 4) Enter the same email address and password that you used when registering for Connect (otherwise, you will have to pay again to have access) and click Sign In.


Student Registration
Looks like you already registered for Connect:
To register this product for : 2301.001 (Instructor: Scott Kruse), sign in with your McGraw-Hill Education account below.

Sign In
Email Address: anniebellebailey@gmail.com
Password: [masked]
[Forgot your password?](#)
Sign In

5) Click Complete my Registration to continue.

Student Registration

By signing in, you're about to register for Connect:

 **Fundamentals of Financial Accounting**
Edition: 5
Author: Fred Phillips Robert Libby PatriciaA Libby

Do you want to register for this section?

No **Yes, Complete My Registration**

6) Click Go to Connect now.

McGraw Hill Education Help Exit

connect

Student Registration: Complete

In the future, sign in to Connect at <http://class/skruse-f15-002>
A confirmation has been sent to your email address.
Reminder: your access to this product expires September 09, 2015.

Go to Connect Now

Click Start Assignment to begin.