



Center of Excellence - Business  
Department Chair - Dr. Marina Grau  
Associate Chair – Charles Lewis  
Program Coordinator – Dr. Mesfin Genanaw  
Instructor – Ramón A. Lozada, Jr.

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## ACCT 2301 – Principles of Financial Accounting

### **Syllabus Status/Changes**

The syllabus is subject to change. After the first day of class, if changes occur, the instructor will advise the students during class time and through an announcement on Eagle OnLine. It is your responsibility as a student to check Eagle OnLine for announcements and/or check with the instructor or other students if you are absent from class.

### **Section 1: Course Information**

Course Number: Acct 2301

Course Section: CRN 13033

Course Name: Principles of Financial Accounting

Semester: Fall 2018

Dates: September 24, 2018 – December 16, 2018

Days and Hours: Tuesday 10:00 am –11:50 am

Location: Spring Branch Campus

Prerequisite: Meet TSI college-readiness standard for Mathematics; or equivalent. Recommended co-requisite: MATH 1324 Mathematics for Business & Social Science. ACNT 1303 is preferred but not required

### **Section: 2 Instructor Information:**

Office Location: None

Office Hours: Meetings by appointment

Telephone Number: TBA

Email: ramon.lozada@hccs.edu

Communication: Any email that I send to you will go to the e-mail address that you set up in People Soft has your primary email. *HCCS prefers that your primary email be your official HCCS email.* If you have set your primary email to be an email other than your official HCCS email, please check that it is up-to-date and check it regularly during the semester.

I prefer that you contact me through my official HCCS email for general questions as I check it daily and can respond promptly. Do not expect a response until the next day if you send a message after 7 pm. Please use the McGraw-Hill Connect “ask your instructor” feature when your question is about an exercise/problem because it allows me to see your problem. While Eagle OnLine Canvas has the In Box for communication, I do not check it as frequently as I do my official HCCS email.

### **Section 3: Course Catalog Description:**

#### **ACCT 2301 Principles of Financial Accounting (3 SCH version)**

This course is an introduction to the fundamental concepts of financial accounting as prescribed by U.S. generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organizations. Students will examine the procedures and systems to accumulate, analyze, measure, and record financial transactions. Students will use recorded financial information to prepare a balance sheet, income statement, statement of cash flows, and statement of shareholders' equity to communicate the business entity's results of operations and financial position to users of financial information who are external to the company. Students will study the nature of assets, liabilities, and owners' equity while learning to use reported financial information for purposes of making decisions about the company. Students will be exposed to International Financial Reporting Standards (IFRS).

### **Section 4: Program/Discipline/Course Goals/Scans or Core Curriculum**

#### **Program/Discipline Requirements:**

1. EXCEL- Students will work in EXCEL following textbook example formats, labels, and formulas
2. Internet- Students will use HCC webmail, Publisher platforms (McGraw-Hill Connect, Wileyplus, etc.), the learning web, Eagle OnLine Canvas, and HCC LibLine (24/7 Library)

#### **Academic Discipline/CTE Program Learning Outcomes**

1. Students will be able to read, listen, speak, and write proficiently in preparation for presentations with clients, accounting firms and compliance work.
2. Students will demonstrate complete understanding of the complete accounting cycle.
3. Students will be able to prepare financial statements and tax returns utilizing computerized software packages, ie. Turbo Tax, Peachtree, and/or Quick Books.
4. Students will be able to reconcile and verify account balances, audit for internal control, and prepare financial statements.
5. Students will be able to help managers make financial and nonfinancial decisions using internal and external information.

#### **Course Goals:**

The primary purpose of Principles of Financial Accounting is to provide students with basic concepts and techniques of double-entry accounting and the accounting cycle. The course is designed to meet the needs of those students who are preparing for a career in accounting

#### **Student Learning Outcomes**

Upon successful completion of this course, students will:

1. Use basis accounting terminology and the assumptions, principles, and constraints of the accounting environment.
2. Identify the difference between accrual and cash basis accounting.
3. Analyze and record business events in accordance with U.S. generally accepted accounting principles (GAAP).
4. Prepare adjusting entries and close the general ledger.
5. Prepare financial statements in an appropriate U.S. GAAP format, including the following: income statement, balance sheet, statement of cash flows, and statement of shareholders' equity.
6. Analyze and interpret financial statements using financial analysis techniques.

7. Describe the conceptual differences between International Financial Reporting Standards and U.S. generally accepted accounting principles

Student Learning Objectives:

The student will be able to:

Use basic accounting terminology and the assumptions, principles, and constraints of the accounting environment.

1. Illustrate external and internal users of accounting information
2. Illustrate general and specific principles and assumptions of accounting
3. Illustrate the materiality and cost-benefit constraints of accounting

Identify the difference between accrual and cash basis accounting.

1. Illustrate the matching of revenues and expenses of an accounting period
2. Illustrate prepaid (deferred) expenses and unearned (deferred) revenues
3. Illustrate accrued expenses, accrued revenues and cash basis accounting

Analyze and record business events in accordance with U.S. generally accepted accounting principles (GAAP).

1. Illustrate the basic accounting equation
2. Describe an account and its use in recording transactions
3. Analyze debits and credits and the double-entry system
4. Record transactions in a journal and post entries to a ledger

Prepare adjusting entries and close the general ledger

1. Prepare and explain adjusting entries and adjusted trial balance
2. Describe and prepare closing entries
3. Prepare a post-closing trial balance

Prepare financial statements in an appropriate U.S. GAAP format, including the following: income statement, balance sheet, statement of cash flows, and statement of shareholders' equity.

1. Prepare Income statement
2. Prepare Balance Sheet
3. Prepare Statement of Retained Earnings
4. Prepare statement of Cash flows

Analyze and interpret financial statements using financial analysis techniques.

1. Describe and apply methods of horizontal analysis
2. Describe and apply methods of vertical analysis
3. Illustrate ratio analysis

Describe the conceptual differences between International Financial Reporting Standards and U.S. generally accepted accounting principles.

1. Describe the Generally Accepted Accounting Principles
2. Describe the responsibilities of Securities and Exchange Commission (SEC) and the Financial Accounting Standard Board (FASB)
3. Describe the International Financial Reporting Standards (IFRS) and responsibilities of the International Accounting Standards Board (IASB)

SCANS or Core Curriculum Statement

The Secretary's Commission on Achieving Necessary Skills (SCANS) from the U.S. Department of Labor was asked to examine the demands of the workplace and whether our students are capable of meeting

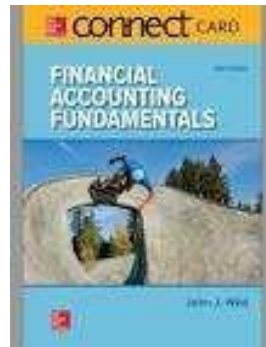
those demands. Specifically, the Commission was directed to advise the Secretary on the level of skills required to enter employment. In carrying out this charge, the Commission was asked to do the following:

- Define the skills needed for employment
- Propose acceptable levels of proficiency
- Suggest effective ways to assess proficiency, and
- Develop a dissemination strategy for the nation's schools, businesses, and homes

## **Section 5: Textbook Information:**

### Required textbook:

*Financial Accounting Fundamentals* 6th. Edition  
Chapters 1-13 w/Connect Loose-Leaf by Wild -  
Publisher: McGraw-Hill ISBN: 9781260255119.



### Other requirements:

*McGraw-Hill Connect*, is an innovative online learning system proven to help students achieve greater success. ***The purchase of Connect is mandatory for this course because the majority of graded assignments will use Connect.***

### Purchase options:

#### ***Option 1***

**Price: \$73.00 Best Value**

Package: Loose-Leaf textbook with Connect 6<sup>th</sup> Edition ISBN: 9781260255119  
Print and Digital Solution Good Acct 2301 only (6 month Connect Access)

**Only Available Online at the link below: Standard 5-7-day shipping applies**

<http://shop.mheducation.com/mhshop/store/HCCACC>

Using the McGraw-Hill link is a two (2) step process. The first step will bring you to a McGraw-Hill home page of all Accounting Courses at Houston Community College that use McGraw Hill books. The second step is to click on the book you wish to purchase which will direct you to the page to order your book for this class. **MAKE SURE THAT YOUR BOOK INDICATES ACCT 2301**

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#### ***Option 2***

**Price: \$63.00 Best Digital Option**

Connect (Includes ebook and homework access only)

All digital solution Good for Managerial Accounting only Purchase  
Online (12 month Connect Access)

Use the below link for this course, which becomes available on September 24, 2018.

<http://connect.mheducation.com/class/r-lozada-coppinciples-of-financial-accounting-acct-2301-crn-13033>

#### ***Option 3***

Package: Loose-Leaf textbook with Connect 6<sup>th</sup> Edition ISBN: 9781260255119  
Print and Digital Solution (6 month Connect Access)

Available at Bookstores-on Campus or Off Campus

See <http://hccs.bncollege.com/>

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#### **Option 4**

You may buy the physical textbook elsewhere, but you will also have purchase the Connect code from McGraw-Hill separately (see Option 2).

More about McGraw-Hill Connect registration:

This URL is the initial link for registration into McGraw-Hill Connect for *this class*.

<http://connect.mheducation.com/class/r-lozada-copprinciples-of-financial-accounting-acct-2301-crn-13033>

**This link becomes available to you on September 24, 2018.**

**The link will be unavailable after Thursday, October 4, 2018 @ 11:59 pm.** Failure to register by October 4, 2018 may make you subject to withdrawal from this class. Connect registration is as important as class attendance before the Official Day of Record.

After following the above link, confirm that you are on the appropriate page by checking the course and section information listed on the site. If the course and section information listed is correct, click on the “Register Now” button, and follow the instructions on the site to complete your registration. *You will use the Connect code you got in connection with your purchase.*

If you do not yet have a code, you may purchase it at this point or you may also register for a 14-calendar day Courtesy period. This Courtesy period is offered by McGraw-Hill at the request of HCC so that students may have immediate access, but you eventually have to pay. If you do not pay for the access before the 14-calendar day period passes, your account will expire; and you will lose access. You may not sign-up for a second Courtesy period. If you pay and then withdraw or drop, McGraw-Hill will honor your registration for a what should be long enough for you to take the course again the next semester

If you register temporarily with the Courtesy period, the below reminder will always be there when you log into Connect. You may upgrade at this point by inputting your code that you got through Options 1 or 3. If you click “Yes, purchase access” the online purchase is priced at \$63 and includes the ebook (Option 2).

Your courtesy access to this class  
will expire on August 15, 2017, 11:58  
AM CDT.

Do you want to purchase access  
right now?

No

Yes, purchase access

DO NOT DELAY REGISTRATION or you could quickly fall behind in class. Remember that Connect provides access to the ebook, so that even if your physical textbook has not arrived, you are able to keep up with the class.

If you run into any technical difficulties, please call **McGraw-Hill’s Customer Experience Group** by dialing **1(800)331-5094** or submit the “*Contact Us*” form found online at [www.mhhe.com/support](http://www.mhhe.com/support). A telephone call gets faster response!

See Eagle OnLine Canvas Modules 1& 2 for additional information, including troubleshooting.

## **Section 6: Instructional/Technology Methods:**

Instructional Methods: Face-to-Face (Lecture)

This class will also be using Eagle OnLine Canvas for administration <https://eagleonline.hccs.edu> and McGraw-Hill Connect for assignments (See Section 5). You should log into Eagle OnLine Canvas at least once a week to read announcements and review your grade book.

Technology/Technical:

Students are expected to maintain a state of technical compliance, including (but not limited to): up-to-date software as required by the instructor and a stable Internet connection. Firefox is the preferred browser for Eagle OnLine Canvas. The instructor is NOT required to give consideration for lost/missing/unacceptable work stemming from technical non-compliance and/or end-user technical issues.

## **Section 7: Course Tentative Schedule**

<b>ACCT 2301-Fall 2018 Semester (Second Start)</b>			
<b>Spring Branch Campus</b>			
HCCS dates and EXPECTED Class Schedule are shown.			
<b>See McGraw-Hill Connect for due dates of those assignments.</b>			
<b>DATE</b>	<b>DAY</b>	<b>Ch</b>	<b>TOPIC</b>
09/25	TU		Introduction/syllabus/class norms/assignments
10/02	TU	1	Accounting in Business <b>Last day to register in Connect &amp; log into Eagle OnLine Canvas before 11:59 pm (See Section 9C below)</b>
10/03	W		<b>Official Day of Record (See Section 9C below)</b>
10/09	TU	2 3	Accounting for Business Transactions Adjusting Accounts for Financial Statements
10/16	TU	4 5	Accounting for Merchandise Operations Inventor and Cost of Sales
10/23	TU	6	Cash and Internal Control
10/30	TU	7	Accounting for Receivables
11/06	TU	8	Accounting for Long Term Assets
11/12	M		<b>Last Day to Withdraw with a “W” (See Section 9D)</b>
11/13	TU	9	Accounting for Short Term Liabilities
11/20	TU	10	Accounting for Long Term Liabilities
11/27	TU	11	Corporate Reporting and Analysis
12/04	TU	12	Cash Flow
12/11	TU		<b>FINAL EXAM – Cumulative ( 12 Chapters)</b>
12/17	M		<b>Grades entered into the main HCCS system or earlier</b>

## **Section 8: Grading Processes**

### Assignments & Evaluations:

#### **1. McGraw-Hill Connect Learn Smart (Maximum of 20 pts per chapter: 13% of grade)**

LearnSmart starts by identifying the topics a student knows and does not know. As the student progresses, LearnSmart adapts and adjusts the content based on his or her individual strengths, weaknesses and confidence, ensuring that every minute spent studying with LearnSmart is the most efficient and productive study time possible. LearnSmart considers that everyone will forget a certain amount of material after it is read. LearnSmart pinpoints areas that a student is most likely to forget and encourages periodic review to ensure that the knowledge is truly learned and retained.

- Access LearnSmart through the Assignments Section of McGraw-Hill Connect so that points are properly logged and your score captured.
- Complete LearnSmart by 8 a.m. of the day we are scheduled to begin discussing the chapter in class. Those due date will be set in McGraw-Hill Connect.
- LearnSmart will provide good background and foundation for our class discussions. Even if you do not submit LearnSmart by the due date, you can have significant learning from completing this assignment; therefore, 70% of the total earned points will be awarded if LearnSmart is submitted when the remaining chapter's assignments are due.

#### **2. McGraw-Hill Connect Assignments + General Ledger (Maximum total of 80-95 points per chapter: 53% of grade)**

Consists of three types of assignments for which two submission attempts are allowed with the best score kept and applied to your grade. Due dates of which will be set in McGraw-Hill Connect:

1. Interactive Presentations (IP) (*10 points per chapter*)
  - Two per chapter, five points each
  - Videos offer an alternate/interactive method of learning
2. Exercises/Problems (*50 points per chapter*)
  - Focused upon desired learning outcomes
  - Point values vary among individual questions depending upon length or complexity
  - Everyone gets the same questions, but the numbers in them are changed by Connect using an algorithm so that your answer will not be the same as your classmates'.
  - Help tools:
    - "Check my work" may be used an unlimited number of times
    - "View Hint" can take you to a video of a similar problem being worked
    - "ebook" takes you to the section of book that addresses the topic of the exercise/problem
    - "Ask instructor" sends me a question, bookmarked to the question you are viewing,
    - The solutions for end of chapter problems, which greatly mimic assignments, are posted as "Handouts" in Eagle Online Module 4
3. Quizzes (*20 points per chapter*)
  - Ten multiple choice questions randomly generated from the publisher's test bank and could cover any of the topics in the chapter, not necessarily only topics covered by problems
  - The quiz questions will be different on the second attempt
  - Help tools: "Ask instructor"
4. General Ledger Exercises (*15 points per chapter: select chapters*)

*\*\*If you feel that there is an error in any of these assignments, do NOT contact McGraw-Hill Connect. report these issues directly to Connect. Click “ask your instructor” while in the Connect problem. Give detailed information. Your instructor will determine if there really is an issue and will contact McGraw-Hill if necessary.\*\**

**3. Chapter-end, In-class Quizzes (Maximum total of 300 points: 16% of grade)**

- Quiz format will vary depending upon chapter content (50 points per chapters 2-11)
- Ten quizzes will be administered: the six highest scores will be kept and applied to your grade
- No make-ups will be given. Missed quizzes score zero and will be one of the six scores which are dropped. This scheme adequately allows for life circumstances which could cause you to be unable to attend some classes. Your incentive to take every quiz is that a portion of the scores on the dropped quizzes will be awarded as extra credit. See “*Extra Credit*” below for details.

**4. Final Exam (Maximum total of 200 points: 11% of grade)**

- Exam will be comprehensive, administered in-class (on paper) and may take up to ? minutes
- Partial credit will available if you show your calculations
- The specific structure and content of the exam will develop as we progress through the topics.
- Review materials closely related to the format of the final will be provided

**EXTRA CREDIT (Maximum total of 70 points)**

- 5 points on extra credit questions on each quiz (60 total possible points)
- 10 points if there is over 50% participation in EGLS3 (will be known in finals week)

HCC Grading Scale: <http://www.hccs.edu/programs/catalog/general-course-information> (See HCC Grading System)

Grading Scale:

Letter Grade	Low%	High%	Low Points	High Points
A	90%	100%	1638	1820
B	80%	89%	1456	1620
C	70%	79%	1274	1438
D	60%	69%	1092	1256
F	0%	59%	0	1074

Evaluation Requirements (Summary):

	Points	% of Grade
McGraw-Hill:		
LearnSmart	240	13%
Connect Assignments	960	53%
General Ledger	120	7%
In-class quizzes	300	16%
Final exam (cumulative)	200	11%
<b>Total</b>	<b>1820</b>	<b>100%</b>



### Additional Failing grade: FINAL GRADE OF FX

Students who stop attending class and do not withdraw themselves prior to the withdrawal deadline may either be dropped by their professor for excessive absences or be assigned the final grade of "FX".

Students who stop attending classes will receive a grade of "FX", compared to an earned grade of "F" which is due to poor performance. **Students that also fail to complete a minimum of the course work may also receive an FX or may be withdrawn from the class.**

Please note that HCC will not disperse financial aid funding for students who have never attended class. Students who receive financial aid but fail to attend class will be reported to the Department of Education and may have to pay back their aid. A grade of "FX" is treated exactly the same as a grade of "F" in terms of GPA, probation, suspension, and satisfactory academic progress.

International Students: For guidelines on FX see page 16-17

## **Section 9: HCCS and Course Policies**

### A. Attendance guidelines:

As stated in the HCC Catalog, all students are expected to attend classes regularly.

<http://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/> (See class attendance.)

<http://www.hccs.edu/programs/catalog/general-course-information/> (See class attendance.)

### B. Active participation:

During the course, I reserve the right to withdraw you from the course due to a lack of active participation. Active participation is significantly based upon ATTEMPTING AND SUBMITTING McGraw-Hill Connect assignments for grading.

**Any grade average of 50 % or lower** will alert your instructor to review your course work and determine whether the low grade is due to lack of submitted work or lack of understanding the material. A student may be considered as non-participating and subject to withdrawal if they have attempted and submitted less than 75% of the McGraw-Hill Connect assignments.

The instructor will apply the above-mentioned guidelines for officially withdrawing a student before or by the official day of withdrawal. These same guidelines will also apply after the official day of withdrawal in assigning a final grade of FX.

### C. Official Day of Record and guidelines- October 2, 2018

Instructors are obligated to report attendance to the registrar's office by the Official Day of Record: October 2, 2018. If you have not attended class, logged in to Eagle OnLine, and registered in McGraw-Hill Connect this day, you will be considered as never attending. As a result, the registrar's office will drop you from this course. I cannot reinstate you. **Log into this course in both Eagle OnLine and McGraw-Hill Connect before October 1, 2018 @ 11:59 pm in order to be reported as in attendance on October 2, 2018.**

### D. Drops and Withdrawals: HCC Course Withdrawal Policy

See below link for guidelines and rules

<http://www.hccs.edu/applying-and-paying/financial-aid/withdrawal-policy/>

If a student decides to drop or withdraw from a class upon careful review of other options, the student can drop online prior to the deadline through their HCC Student Service Center:

<https://hccsaweb.hccs.edu:8080/psp/csprd/?cmd=login&languageCd=ENG>

**The final withdrawal deadline for this class is November 12, 2018.** Classes of other duration may have different final withdrawal deadlines. Please visit the online registration calendars or contact the HCC Registrar's Office to determine class withdrawal deadlines.

The student is responsible for withdrawing officially from a course, but the instructor has the authority to block a student from accessing Eagle OnLine and/or to withdraw a student for excessive absences or failure to actively participate regularly.

E. HCC 6 Course Drop Policy

<http://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures>

F. Financial Aid and Withdrawal

<http://www.hccs.edu/applying-and-paying/financial-aid/withdrawal-policy/>

G. Repeat Course Fee

<http://www.hccs.edu/programs/catalog/costrefund-information/>

H. HCC Policy Statements

<http://www.hccs.edu/resources-for/current-students/student-handbook/>

I. Americans with Disabilities Act (ADA)-Students with Disabilities:

<http://www.hccs.edu/support-services/disability-services/student-resources/>

<http://www.hccs.edu/support-services/disability-services/>

J. Academic Honesty:

<http://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-procedures/>

Academic Dishonesty for this class will result in an automatic zero for the assignment and an "F" for the course.

K. Student Services:

<http://www.hccs.edu/resources-for/current-students/student-handbook/>

L. Incompletes:

It is my policy not to give a grade of "I" (incomplete).

M. Title IX Parenting and Pregnancy Guidelines

To learn about your Title IX rights under parenting and pregnancy, please click on the link below. If you have further questions, please contact the Office of Institutional Equity.

<http://www.hccs.edu/support-services/disability-services/student-resources/>

N. Campus Carry Law

At HCC the safety of our students, staff, and faculty is our first priority. As of August 1, 2017, Houston Community College is subject to the Campus Carry Law (SB11 2015). For more information, visit the HCC Campus Carry web page at

<http://www.hccs.edu/departments/police/campus-carry/campus-carry-and-open-carry-faqs/>

**Section 10: International Students:**

Contact the International Student Office at 713-718-8520 if you have additional questions about your visa status. <http://www.hccs.edu/support-services/international-students/>

Effective Fall 2017, F-1 international students must earn letter grades (A, B, C, D or F). A grade of "FX" (failing because of non-attendance) will no longer count towards the full-time enrollment requirement. "FX" is not considered a valid letter grade and demonstrates the student is not maintaining F-1 immigration status.

**Also, please note that the longstanding policy of “W” grades not counting toward full-time enrollment remains in effect.**

F-1 students must maintain at least 12 credit hours during the fall and spring semesters (9 credit hours during the summer, if this is their first semester of attendance at HCC). International students holding an F-1 visa are limited to no more than the equivalent of one class or 3 credits

**Section 11: Student Support- Technical Support – Tutorial Services**

A. Tutorial Services

<http://www.hccs.edu/resources-for/current-students/tutoring/>

B. Technical Support:

<http://www.hccs.edu/online/technical-support/>

C. Student Support Services

<http://www.hccs.edu/support-services/>

D. Password resets

<http://www.hccs.edu/resources-for/current-students/password-reset-information/>

**Section 12: EGLS3 -- Evaluation for Greater Learning Student Survey System**

At Houston Community College, professors believe that thoughtful student feedback is necessary to improve teaching and learning. During a designated time near the end of the term, you will be asked to answer a short online survey of research-based questions related to instruction. The anonymous results of the survey will be made available to your professors and department chairs for continual improvement of instruction. Look for the survey as part of the Houston Community College Student System online near the end of the term.<http://www.hccs.edu/resources-for/current-students/egls3-evaluate-your-professors/>

**SYLABUS APPENDIX**

Tabular presentation of McGraw-Hill Connect assignments

This for reference because the assignments are also listed in McGraw-Hill Connect with due dates.

Chapter	Type	Connect	Pts	
1	Learn Smart	LS	20	In Assignment section
	Exercises	1-8	6	Algorithmic
		1-9	8	Algorithmic
		1-15	12	Algorithmic
		1-16	8	Algorithmic
		1-17	16	Algorithmic
	IP	A1	1	
		P1	3	
		P2	6	
	Quiz		20	MC 10 @ 2-Random Pooling
	Total		100	
2	Learn Smart	LS	20	In Assignment section
	Exercises	2-7	11	algorithmic
		2-9	23	Algorithmic
		2-10	16	Algorithmic
	IP	A1	2	
		C2	3	

		C4	5	
	Quiz		20	MC 10 @ 2-Random Pooling
	Total		100	
	General Ledger Ex		15	
3	Learn Smart	LS	20	In Assignment section
	Exercises	3-1	5	Algorithmic
		3-3	7	Algorithmic
		3-5	2	Algorithmic
		3-7	12	Algorithmic
		3-8	19	Algorithmic
		3-10	5	Algorithmic
	IP	P1	6	
		P3	4	
	Quiz		20	MC 10 @ 2-Random Pooling
	Total		100	
	General Ledger Ex		15	
4	Learn Smart	LS	20	In Assignment section
	Exercises	4-4	14	Algorithmic
		4-5	12	Algorithmic
		4-7	16	Algorithmic
		4-9	8	Algorithmic
				Algorithmic
	IP	P1	2	
		P2	4	
		P4	4	
	Quiz		20	MC 10 @ 2 Random Pooling
		Total	100	
	General Ledger Ex		15	
5	Learn Smart	LS	20	In Assignment section
	Exercises	5-2	2	Algorithmic
		5-3	28	Algorithmic
		5-9	20	Algorithmic
	IP	P1	10	
	Quiz		20	MC 10 @ 2 Random Pooling
	Total		100	
6	Learn Smart	LS	20	In Assignment section
	Exercises	6-5	9	Algorithmic
		6-6	14	Algorithmic
		6-9	8	Algorithmic
	Problem	6-3	19	Algorithmic
	IP	P2	4	
		P3	6	
	Quiz		20	MC 10 @ 2 Random Pooling
		Total	100	
	General Ledger Ex		15	
7	Learn Smart	LS	20	In Assignment section
	Exercises	7-1	20	Algorithmic
		7-2	12	Algorithmic
		7-3	6	Algorithmic
		7-4	8	Algorithmic
		7-5	4	Algorithmic

	IP	P1	2	
		P2	4	
		P3	4	
	Quiz		20	MC 10 @ 2-Random Pooling
	Total		100	
	General Ledger Ex		15	
8	Learn Smart	LS	20	In Assignment section
	Exercises	8-2	4	Algorithmic
		8-3	14	Algorithmic
		8-15	6	Algorithmic
		8-16	6	Algorithmic
		8-18	2	Algorithmic
		8-19	2	Algorithmic
		8-20	1	Algorithmic
	Problem	8-2a	15	Algorithmic
	IP	P1	5	
		P2	5	
	Quiz		20	
		Total	100	MC 10 @ 2-Random Pooling
9	Learn Smart	LS	20	In Assignment section
	Exercises	9-3	6	algorithmic
		9-4	20	algorithmic
		9-5	8	algorithmic
		9-6	7	algorithmic
		9-12	4	algorithmic
		9-16	5	algorithmic
	IP	P1	10	
	Quiz		20	MC 10 @ 2-Random Pooling
		Total	100	
	General Ledger Ex		15	
10	Learn Smart	LS	20	In Assignment section
	Exercises	10-1	13	Algorithmic
		10-2	16	Algorithmic
		10-3	6	Algorithmic
		10-10	15	Algorithmic
	Quiz		20	MC 10 @ 2-Random Pooling
	IP	A1	10	
		Total	100	
11	Learn Smart	LS	20	In Assignment section
	Exercises	11-2	6	Algorithmic
		11-3	10	Algorithmic
		11-4	4	Algorithmic
		11-5	4	Algorithmic
		11-8	4	Algorithmic
		11-9	4	Algorithmic
		11-18	18	Algorithmic
	IP	P1	4	
		P2	6	
	Quiz		20	MC 10 @ 2-Random Pooling
		Total	100	
	General Ledger Ex		15	

12	Learn Smart	LS	20	In Assignment section
	Exercises	12-4	12	Algorithmic
		12-7	5	Algorithmic
		12-8	5	Algorithmic
		12-11	28	Algorithmic
	IP	C1	10	
	Quiz		20	MC 10 @ 2-Random Pooling
	Total		100	
	General Ledger Ex		15	