

Accountancy I – Fall 2013
Department of Accountancy
University of Notre Dame

I. Instructor Contact Information

Instructor: Dr. Michael Meyer

Instructor's Office Location: MCOB 220

Instructor's Office Hours: MWF, South Dining Hall 11:15 to Noon; TTh, Office, 11am-1pm

Instructor's Phone #: Office – 574-631-4536; Cell – 740-590-9909

Instructor's E-mail Address: mmeyer9@nd.edu

II. Registration at Course Website:

You must register at the course website at www.acct20100.com. The answer to the security question is: **ryan**

III. Required Course Materials

- Text:** Financial Accounting by Libby, Libby and Short, Seventh Edition, (McGraw-Hill), 2011. This textbook comes in a loose-leaf version and a hardback version.
- E-Reserves:** Link to course articles will be provided at the ACCT 20100 website (www.acct20100.com) to the BIC online resources.
- Calculator:** Calculators should be brought to class and to exams. Programmable calculators are not allowed for exams. Cell phones and ipods are not allowed for exams. Simple 4 function calculators or non-programmable scientific calculators are recommended.

IV. Course Goals and Objectives

The overall goal for the two-semester Accountancy sequence is to develop the ability of students to use accounting information in various economic decision-making contexts, as well as to understand the scope of services provided by accounting professionals.

Upon completion of Accountancy I and II, students will understand:

- Business entities and the activities they undertake:
Readings provide broad exposure to the forces acting on businesses; the assignments and the use of cases will require the student to simulate business activities.
- Accounting as a broad information discipline:
The information perspective of accounting is emphasized throughout the sequence. Most major functional areas of accounting are covered.
- The decision-usefulness of accounting information:
The primary objective of accounting is to provide useful information for decision-making. Accounting information usefulness is examined for operating, investing, and financing decisions.
- The nature of contractual relations among business parties as a means for determining accounting information requirements:
Accounting information is frequently used to ensure that parties are keeping their business promises.

- The integrity required of accountants:
The ethical components of contract performance and the accountant's role in contract enforcement will be considered in cases and assignments. Accountants must not only be ethical, but often must attest that others are as well.

Upon the completion of Accountancy I, the student will be expected to understand:

- How to record transactions that measure a business' economic activity.
- How to process and summarize transactions into financial statements that communicate the results of an entity's activities to its users.
- How to prepare and interpret the four basic financial statements:
Statement of Financial Position (Balance Sheet)
Statement of Operations (Income Statement)
Statement of Stockholders' Equity
Cash Flow Statement

In the process of learning to use accounting information in decision-making, students will:

- Improve oral and written communication skills through daily participation and assignments that require analysis and written feedback.
- Improve group interaction and team-building skills by completing the assigned group projects.
- Enhance critical thinking skills in the learning process by actively participating in group and classroom activities.
- Apply major concepts, ideas and tools to problem solving situations.

V. Grading

Students' grades will be determined based on the total points earned on the following items:

Two Group Assignments	50 pts.
Instructor Points	75 pts.
Excel Assignments (7)	35 pts.
Assessment Pre-test	5 pts.
Midterm Exam 1	125 pts.
Midterm Exam 2	125 pts.
Final Examination	<u>150</u> pts.
Total:	<u>565</u> pts.

The course instructors collaborate to assure consistency in grading across sections. However, each instructor will determine the grades for his or her sections. Note the Mendoza College of Business requires that each instructor's combined sections have an average GPA of 3.1-3.2. Final grades will be set to achieve this required GPA.

VI. Course Organization & Administration

Attendance & Participation: The course is organized around three 50-minute sessions per week. The instructors expect active student involvement in the learning process. Regular attendance and class participation are included in the final grade at the discretion of each instructor. In addition to attendance and participation, individual instructors will announce the activities they will use to determine the awarding of instructor points for their sections.

Cellular Devices: Cellular phones must be set to "off" or "silent" during examinations and class. Text messaging during class is not permitted. Laptops are not to be used during class. These devices must not be used as calculators or clocks and must be stowed out of sight during examinations.

Group Assignments: Groups of students will be organized by the instructor early in the semester. Projects will be distributed in class; due dates are listed in the Syllabus. Each group is to work independently of all other course groups.

Late Work: Work submitted to the instructor after the day and time indicated by the instructor without official Notre Dame Approval will be assigned a penalty by the instructor.

Peer Evaluations: The instructors will announce their policy regarding peer evaluations of group work.

Excel Assignments: Seven Excel assignments have been assigned throughout the semester. Assignments **MUST** be completed in Microsoft Excel, **NOT ANY OTHER SPREADSHEET PROGRAM**. Excel assignments and related templates can be downloaded from the ACCT 20100 website (www.acct20100.com). Each template is individualized with an ID code for each student. It will be assumed a violation of the Honor Code if you use a template with some else's ID code. All Excel assignments are self-grading. Completed Excel assignments need to be uploaded to the appropriate Excel ACCT 20100 dropbox before the time it is due. Failure to follow the instructions on each assignment will result in a zero grade for the assignment.

Exams: Common exams will be given. The instructors evaluate their sections' exams. It is course policy that students must document sufficient official Notre Dame Approval before taking an exam at an alternative time for full credit. If a student arrives late to an exam and is unable to finish by the exam's conclusion, the student may be allowed additional time at the instructor's discretion. Work completed after the exam's conclusion will be assessed a 20% penalty. If a student misses an entire exam without the aforementioned approval, the instructor will use his or her discretion to decide whether or not to give the exam at a later time on the exam date. In this case, there will be an automatic penalty of 20% of total exam points. Students failing to take an exam may receive a failing grade for the semester.

Assessment Pre-test:

You will be required to take an on-line assessment during the first week of class. To receive the 5 points, you must complete the pre-test by the due date listed on the course calendar.

VII. The Academic Code of Honor:

**“As a member of the Notre Dame community,
I will not participate in or tolerate academic dishonesty”.**

Expectations with regard to Academic Integrity follow:

Students will not give or receive aid on **exams**. This includes, but is not limited to, viewing the exams of others, sharing answers with others, using books or notes while taking the exam, and use of cell phones or programmable calculators in unauthorized usage. It also includes discussing the exam in order to help those who are taking it later.

For **case assignments involving groups**, groups must work **completely independently** of other individuals, or groups. Each member of a group has an obligation to ensure that the workload is shared by all members for each assignment. Students are expected to avoid **plagiarism, including the use of material from previous semesters**. See <http://www.nd.edu/~writing/resources/AvoidingPlagiarism.html> for rules on appropriate citations. Notre Dame's Writing Center is an excellent resource for researching and structuring written assignments.

The honor code requires that a student, with knowledge of the above violations, report such occurrences. If a perceived honor code violation occurs, the procedures outlined in the Student Guide to the Academic Codes of Honor, www.nd.edu/~hnrcode, will be followed.

VII. Instructor Points

- **Attendance:** Total of 15 points available.
 - You will receive 15 points if you miss zero or one class. If you miss two or three classes you will receive 10 points. If you miss more than 3 classes you will receive zero points. Attendance will be taken every day based on your seating assignment. Excused absences based on University policies do not count as a missed class.
- **Homework:** Total of 20 points available
 - Homework will be collected almost every day. A total of 40 homework assignments will be collected. You may miss up to 5 assignments and still get the full 20 points (you will not receive more than 20 points if you do more than 35 assignments).
- **Quizzes:** Total of 40 points available.
 - There will be a total of 12 quizzes given throughout the semester. Your top ten quiz grades will count towards your quiz point total. Each quiz is worth 4 points. Quizzes will be given during the first 5 minutes of class. If you arrive late you will not have a chance to make up the quiz.

* * * * *

To the extent possible, the instructors will follow the daily class schedule of assignments. The schedule may be altered (add, delete, change timing, etc.) in order to enhance student learning opportunity or for other reasons.

ACCOUNTING 20100
STUDENT INFORMATION SHEET

QUESTION	RESPONSE
NAME (last, first)	
CAMPUS ADDRESS AND PHONE	
HOME CITY and STATE or COUNTRY	
STUDENT CLASSIFICATION (1st year, 2nd, etc.)	
ARE YOU A TRANSFER STUDENT? Where From?	
PLANNED MAJOR	
COURSE SCHEDULE	
EMPLOYMENT, (if any) AND HOURS PER WEEK	
OTHER CAMPUS ACTIVITIES, (if any) AND HOURS PER WEEK	
DO YOU KNOW HOW TO USE EXCEL? IF SO, WHAT IS YOUR SKILL LEVEL? (BEGINNER, INTERMEDIATE, OR ADVANCED)	
YOUR FAVORITE THING ABOUT NOTRE DAME	

This page is intentionally blank

In-Class Activities	Non-Textbook Assignments Group Projects Excel Assignments	Reading Assignments (To be completed prior to beginning of session) Prepare Questions, Exercises and Problems as Assigned by your Instructor	Turn In
Session 1 (W 8-28) Introduction: Instructor, course structure, textbook, website Textbook's website: (www.mhhe.com/libby7e); ACCT 20100 website (www.acct20100.com) Syllabus: Course policies, Instructor Points & Daily Schedule	Student Information Sheet		
Session 2 (F 8-30) Chapter 1: Financial Statements and Business Decisions Understanding the Business The Four Basic Financial Statements: An Overview	Assessment Pre-test (Complete on-line due 9/2)	READ Chapter 1, pp. 2-18 Q4, Q7, Q8, Q9, Q11 E1-1, E1-3, E1-5, E1-11, E1-13, P1-1, P1-3	Completed Student Info Sheet
Session 3 (M 9-2) Chapter 1: Financial Statements and Business Decisions Responsibilities for the Accounting Communication Process Global Convergence of Accounting Standards Types of Business Entities Employment in the Accounting Profession Today		READ Chapter 1, pp. 18-24; Supplement A&B, pp. 24-26; Accounting Board Taps New Chairman (BIC online) CP1-5, CP1-6 READ: US Undecided on Switch to Global Accounting; (BIC online) Q19 READ: Demand for Accounting Grads Reaches All Time High (BIC online); DO: Cool Jobs in Accounting Exercise	Assessment Pretest (on-line)
Session 4 (W 9-4) Chapter 2: Investing and Financing Decisions and the Balance Sheet Overview of Accounting Concepts What Business Activities Cause Changes in Financial Statement Amounts? How Do Transactions Affect Accounts? How Do Companies Keep Track of Account Balances?		READ Chapter 2, pp. 46-68 Q1, Q2, Q3 P2-1 E2-2, E2-4 E2-6, E2-8, E2-16, E2-17	
Session 5 (F 9-6) Chapter 2: Investing and Financing Decisions and the Balance Sheet How is the Balance Sheet Prepared and Analyzed?		READ Chapter 2, pp. 66-77 Q13, Q14, E2-9, E2-13, E2-14, E2-18, P2-5	
SUNDAY 9-8 Beta Alpha Psi Help Session, 7-9PM MCOB L004			
Session 6 (M 9-9) Chapter 3: Operating Decisions and the Income Statement How Do Business Activities Affect the Income Statement? How Are Operating Activities Recognized and Measured?		READ Chapter 3, pp. 100-113; Q2, Q4 Q6, Q7, Q10, Q11, Q12, E3-3, E3-4;	
Session 7 (W 9-11) Chapter 3: Operating Decisions and the Income Statement How Are Operating Activities Recognized and Measured: Cash Basis vs. Accrual Basis The Expanded Transaction Analysis Model		READ Chapter 3, pp. 113-121 E3-2, E3-10 E3-5, E3-9, P3-2	
Session 8 (F 9-13) Chapter 3: Operating Decisions and the Income Statement How Are Financial Statements Prepared and Analyzed		READ Chapter 3, pp. 122-134 E3-13, E3-14, P3-4	
SUNDAY 9-15 Beta Alpha Psi Help Session, 7-9PM MCOB L004			

In-Class Activities	Non-Textbook Assignments Group Projects Excel Assignments	Reading Assignments (To be completed prior to beginning of session) Prepare Questions, Exercises and Problems as Assigned by your Instructor	Turn In
Session 9 (M 9-16) Chapter 4: Adjustments, Financial Statements, and the Quality of Earnings Adjusting Revenues and Expenses	Excel Assignment #1 (due 9/23)	READ Chapter 4, pp. 161-176 Q3, Q4, Q12, E4-18, P4-1	
Session 10 (W 9-18) Chapter 4: Adjustments, Financial Statements, and the Quality of Earnings Adjusting Revenues and Expenses		E4-3, E4-4, E4-5, E4-12, E4-14, P4-2, P4-4 (eXcel)	
Session 11 (F 9-20) Chapter 4: Adjustments, Financial Statements, and the Quality of Earnings Preparing Financial Statements Closing the Books		READ Chapter 4, pp. 177-194 P4-7 E4-2, COMP4-1	
Session 12 (M 9-23) Chapters 1-4 Unscheduled day for catch up and review for exam		CP4-7	Excel #1
MONDAY 9-23 Beta Alpha Psi EXAM 1 Study Session, 7-9PM MCOB L004			
Exam 1 (T 9-24) 7:45 - 9:15 AM (Locations vary by instructor - See: http://registrar.nd.edu/pdf/DEFallRooms.pdf)			
Session 13 (W 9-25) Chapter 5: Communicating and Interpreting Accounting Information Players in the Accounting Communication Process The Disclosure Process		READ Chapter 5, pp. 228-240; New Fraud Crackdown Looms; Where the SEC Action Will Be (BIC online) Q1, P5-2 E5-3, E5-4	
Session 14 (F 9-27) Chapter 5: Communicating and Interpreting Accounting Information Explain requirements for Accounting Cycle Case (Group Assignment #1) A Closer Look at Financial Statements Formats and Notes Accounting and Sustainable Development Return on Assets Analysis: A Framework for Evaluating Company Performance	Group Assignment #1 (due 10/7)	READ Chapter 5, pp. 240-257; Q8, Q10, Q11, Q13, P5-6; READ Doing More with Less; Why Accountants Need to Report on Sustainability Efforts (BIC Online) E5-17, P5-7	
SUNDAY 9-29 Beta Alpha Psi Help Session, 7-9PM MCOB L004			
Session 15 (M 9-30) Chapter 6: Reporting and Interpreting Sales Revenue, Receivables and Cash Accounting for Sales Revenue Measuring and Reporting Receivables		READ Chapter 6, pp. 278-295 E6-3, E6-4, P6-1 Q5, Q7, Q8, Q9, E6-11, E6-13	
Session 16 (W 10-2) Chapter 6: Reporting and Interpreting Sales Revenue, Receivables and Cash Measuring and Reporting Receivables		E6-9, E6-12, E6-18, P6-5	
Session 17 (F 10-4) No Class - Compensatory Day			
SUNDAY 10-6 Beta Alpha Psi Help Session, 7-9PM MCOB L004			

In-Class Activities	Non-Textbook Assignments Group Projects Excel Assignments	Reading Assignments (To be completed prior to beginning of session) Prepare Questions, Exercises and Problems as Assigned by your Instructor	Turn In
Session 18 (M 10-7) Chapter 6: Reporting and Interpreting Sales Revenue, Receivables and Cash Measuring and Reporting Receivables Reporting and Safeguarding Cash	Excel Assignment #2 (due 10/11)	READ Chapter 6, pp. 295-297; 304-305; E6-20, P6-2; Q12, Q13	Group Assignment #1
Session 19 (W 10-9) Chapter 7: Reporting and Interpreting Cost of Goods Sold and Inventory Nature of Inventory & Cost of Goods Sold Inventory Costing Methods		READ Chapter 7, pp. 330-345 Q2, Q5, Q7, E7-2, E7-3 E7-5, E7-6	
Session 20 (F 10-11) Chapter 7: Reporting and Interpreting Cost of Goods Sold and Inventory Inventory Costing Methods Valuation at Lower of Cost or Market Evaluating Inventory Management	Excel Assignment #3 (due 10/16)	READ Chapter 7, pp. 346-349 Q8, Q9, Q11, E7-9, P7-2, Problems posted on ACCT 20100.com E7-12 E7-14, P7-4	Excel #2
SUNDAY 10-13 Beta Alpha Psi Help Session, 7-9PM MCOB L004			
Session 21 (M 10-14) Chapter 7: Reporting and Interpreting Cost of Goods Sold and Inventory Inventory Methods and Financial Statement Analysis		READ Chapter 7, pp. 350-354, Supplement C: pp. 359-360 E7-16	
Session 22 (W 10-16) Chapter 7: Reporting and Interpreting Cost of Goods Sold and Inventory Control of Inventory Errors in Inventory		READ Chapter 7, pp. 354-357 E7-19, P7-9, Problems posted on ACCT 20100.com	Excel #3
Session 23 (F 10-18) Chapter 8: Reporting and Interpreting Property, Plant, and Equipment; Natural Resources; and Intangibles Acquisition and Maintenance of Plant and Equipment Use, Impairment and Disposal of Plant and Equipment		READ Chapter 8, pp. 386-408 E8-3, P8-1 E8-4, E8-7, E8-8, E8-11, P8-3 (eXcel)	
10-19 to 10-27 FALL BREAK			
Session 24 (M 10-28) Chapter 8: Reporting and Interpreting Property, Plant, and Equipment; Natural Resources; and Intangibles Use, Impairment and Disposal of Plant and Equipment	Excel Assignment #4 (due 11-1)	E8-13, E8-15, P8-8	
Session 25 (W 10-30) Chapter 8: Reporting and Interpreting Property, Plant, and Equipment; Natural Resources; and Intangibles Natural Resources and Intangible Assets		READ Chapter 8, pp. 409-418; Buyers Beware: The Goodwill Games (BIC online) E8-17, P8-10	
Session 26 (F 11-1) Chapter 8: Reporting and Interpreting Property, Plant, and Equipment; Natural Resources; and Intangibles Changes in Depreciation Estimates Chapter 8 Review Problem		READ Chapter 8 Supplement A, pp. 418-420 E8-22 P8-11	Excel #4
Session 27 (M 11-4) Chapters 5 – 8 Unscheduled day for catch up and review for exam.			
MONDAY 11-4 Beta Alpha Psi EXAM 2 Study Session, 7-9PM MCOB L004			
Exam 2 (T 11-5) 7:45 – 9:15 AM (Locations vary by instructor - See: http://registrar.nd.edu/pdf/DEFallRooms.pdf)			

In-Class Activities	Non-Textbook Assignments Group Projects Excel Assignments	Reading Assignments (To be completed prior to beginning of session) Prepare Questions, Exercises and Problems as Assigned by your Instructor	Turn In
Session 28 (W 11-6) Professional Presentation - Eck Alumni Center Auditorium		READ Chapter 1, Supplement B, pp. 25 -26	
Session 29 (F 11-8) Chapter 9: Reporting and Interpreting Liabilities Liabilities Defined and Classified Current Liabilities		READ Chapter 9, pp. 454-468; P9-2, P9-7 E9-4, E9-5, P9-4, P9-5, P9-8,	
SUNDAY 11-10 Beta Alpha Psi Help Session, 7-9PM MCOB L004			
Session 30 (M 11-11) Chapter 9: Reporting and Interpreting Liabilities Contingent liabilities Long Term Liabilities Present Value Concepts		READ Chapter 9, pp. 469-478 E9-18, E9-22, P9-11, P9-12	
Session 31 (W 11-13) Chapter 10: Reporting and Interpreting Bonds Characteristics of Bonds Payable Reporting Bond Transactions		READ Chapter 10, pp. 504-522 E10-1 E10-4, E10-9, E10-10, P10-7	
Session 32 (F 11-15) Chapter 10: Reporting and Interpreting Bonds Reporting Bond Transactions	Excel Assignment #5 (due 11/14)	READ Chapter 10, pp. 527-532; E10-17, E10-18, P10-12;	
SUNDAY 11-17 Beta Alpha Psi Help Session, 7-9PM MCOB L004			
Session 33 (M 11-18) Chapter 10: Reporting and Interpreting Bonds Interpreting Bond Transactions Early Retirement of Debt		READ Chapter 10, pp. 523-526; Apple's Record Plunge into Debt Pool (BIC online) E10-22, E10-23	
Session 34 (W 11-20) Chapter 11: Reporting and Interpreting Owners' Equity Ownership of a Corporation Common Stock Transactions		READ Chapter 11, pp. 550-559; Firms Send Record Cash Back to Investors (BIC online) E11-4, E11-5, E11-7 E11-9, E11-11, E11-13, E11-15	Excel #5
Session 35 (F 11-22) Chapter 11: Reporting and Interpreting Owners' Equity Dividends on Common Stock Stock Dividends and Stock Splits Stock Dividends, Treasury Stock, Stock Splits, Shareholder Control	Excel Assignment #6 (due 11/25)	READ Chapter 11, pp. 560-564; Whole Foods Parties Like It's 1999 (BIC online) E11-14, E11-27, P11-10; E11-22, E11-24, P11-7, P11-9	
SUNDAY 11-24 Beta Alpha Psi Help Session, 7-9PM MCOB L004			
Session 36 (M 11-25) Chapter 11: Reporting and Interpreting Owners' Equity Explain requirements for Equity Case (Group Assignment #2) Accounting Fraud, Debt Covenants, Financial Statement Analysis Preferred Stock	Group Assignment #2 (due 12/6)	READ Chapter 11, pp. 565-569 E11-3, E11-18	Excel #6
11-27 to 12-1 THANKSGIVING BREAK			

In-Class Activities	Non-Textbook Assignments Group Projects Excel Assignments	Reading Assignments (To be completed prior to beginning of session) Prepare Questions, Exercises and Problems as Assigned by your Instructor	Turn In
Session 37 (M 12-2) Chapter 13: Statement of Cash Flows Classifications of the Statement of Cash Flows		READ Chapter 13, pp. 636-645 E13-1, E13-3	
Session 38 (W 12-4) Chapter 13: Statement of Cash Flows Reporting and Interpreting Cash Flows from Operating Activities Reporting and Interpreting Cash Flows from Investing Activities Reporting and Interpreting Cash Flows from Financing Activities Completing the Statement and Additional Disclosures		READ Chapter 13, pp. 645-660 E13-7, E13-8, E13-14 E13-11, E13-13 E13-15, E13-16 E13-18	
Session 39 (F 12-6) Chapter 13: Statement of Cash Flows Preparing a Statement of Cash Flows, Indirect Method Supplement A - Cash Flows from Operating Activities - Direct Method	Excel Assignment #7 (due 12/11)	READ Chapter 13, pp. 660-663 E13-20, E13-21, P13-1, P13-2 P13-3	Group Assignment #2
SUNDAY 12-8 Beta Alpha Psi Help Session, 7-9PM MCOB L004			
Session 40 (M 12-9) Catch up Day			
Session 41 (W 12-11) Chapters 9, 10, 11, 13 and selected material from Exams 1 & 2 Review for Final Exam			Excel #7
SUNDAY 12-15 Beta Alpha Psi Help Session, 7-9PM MCOB L004			
Final Exam (Th 12-19) 7:30 – 9:30 PM Locations vary by instructor (Locations TBA)			

Class days and topics	HW to Turn in	Quiz	Excel	Group Project	Other
Session 1 (W 8-28)					
Session 2 (F 8-30) Chapter 1: Financial Statements and Business Decisions	E1-3				Student Info Sheet
Session 3 (M 9-2) Chapter 1: Financial Statements and Business Decisions	US Undecided... Article Questions				Assessment Pre-test (online)
Session 4 (W 9-4) Chapter 2: Investing and Financing Decisions and the Balance Sheet	E2-4	Quiz #1			
Session 5 (F 9-6) Chapter 2: Investing and Financing Decisions and the Balance Sheet	E2-9				
Session 6 (M 9-9) Chapter 3: Operating Decisions and the Income Statement	Q10, Q11, Q12				
Session 7 (W 9-11) Chapter 3: Operating Decisions and the Income Statement	E3-5	Quiz #2			
Session 8 (F 9-13) Chapter 3: Operating Decisions and the Income Statement	E3-13				
Session 9 (M 9-16) Chapter 4: Adjustments, Financial Statements, and the Quality of Earnings	E4-18				
Session 10 (W 9-18) Chapter 4: Adjustments, Financial Statements, and the Quality of Earning	E4-3	Quiz #3			
Session 11 (F 9-20) Chapter 4: Adjustments, Financial Statements, and the Quality of Earnings	E4-2				
Session 12 (M 9-23) Chapters 1-4	No Homework Due		Excel #1		
Exam 1 (T 9-24) 7:45 - 9:15 AM (Locations vary by instructor - See: http://registrar.nd.edu/pdf/DEFallRooms.pdf)	No Homework Due				
Session 13 (W 9-25) Chapter 5: Communicating and Interpreting Accounting Information	New Fraud Crackdown Article questions				
Session 14 (F 9-27) Chapter 5: Communicating and Interpreting Accounting Information	E5-3				
Session 15 (M 9-30) Chapter 6: Reporting and Interpreting Sales Revenue, Receivables and Cash	E6-3				
Session 16 (W 10-2) Chapter 6: Reporting and Interpreting Sales Revenue, Receivables and Cash	E6-9, E6-12	Quiz #4			
Session 17 (F 10-4) Chapter 6: Reporting and Interpreting Sales Revenue, Receivables and Cash	No Homework Due				
Session 18 (M 10-7) Chapter 6: Reporting and Interpreting Sales Revenue, Receivables and Cash	E6-20			Group Assignment #1	
Session 19 (W 10-9) Chapter 7: Reporting and Interpreting Cost of Goods Sold and Inventory	E7-2	Quiz #5			
Session 20 (F 10-11) Chapter 7: Reporting and Interpreting Cost of Goods Sold and Inventory	E7-12		Excel #2		
Session 21 (M 10-14) Chapter 7: Reporting and Interpreting Cost of Goods Sold and Inventory	E7-16				
Session 22 (W 10-16) Chapter 7: Reporting and Interpreting Cost of Goods Sold and Inventory	E7-19	Quiz #6	Excel #3		
Session 23 (F 10-18) Chapter 8: Reporting and Interpreting Property, Plant, and Equipment; Natural Resources; and Intangibles	E8-3				
10-19 to 10-27 FALL BREAK	No Homework Due				
Session 24 (M 10-28) Chapter 8: Reporting and Interpreting Property, Plant, and Equipment; Natural Resources; and Intangibles	E8-13				
Session 25 (W 10-30) Chapter 8: Reporting and Interpreting Property, Plant, and Equipment; Natural Resources; and Intangibles	E8-17	Quiz #7			
Session 26 (F 11-1) Chapter 8: Reporting and Interpreting Property, Plant, and Equipment; Natural Resources; and Intangibles	E8-22		Excel #4		
Session 27 (M 11-4) Chapters 5 – 8	No Homework Due				
Exam 2 (T 11-5) 7:45 – 9:15 AM (Locations vary by instructor - See: http://registrar.nd.edu/pdf/DEFallRooms.pdf)	No Homework Due				
Session 28 (W 11-6) Professional Presentation -- Eck Alumni Center Auditorium	No Homework Due				
Session 29 (F 11-8) Chapter 9: Reporting and Interpreting Liabilities	E9-5				
Session 30 (M 11-11) Chapter 9: Reporting and Interpreting Liabilities	E9-18				
Session 31 (W 11-13) Chapter 10: Reporting and Interpreting Bonds	E10-1, E10-4	Quiz #8			
Session 32 (F 11-15) Chapter 10: Reporting and Interpreting Bonds	E10-17				
Session 33 (M 11-18) Chapter 10: Reporting and Interpreting Bonds	E10-22 and Apple Article Questions	Quiz #9			
Session 34 (W 11-20) Chapter 11: Reporting and Interpreting Owners' Equity	E11-4		Excel #5		

Class days and topics	HW to Turn in	Quiz	Excel	Group Project	Other
Session 35 (F 11-22) Chapter 11: Reporting and Interpreting Owners' Equity	E11-14 and Whole Foods Article questions	Quiz #10			
Session 36 (M 11-25) Chapter 11: Reporting and Interpreting Owners' Equity	E11-3				
11-27 to 12-1 THANKSGIVING BREAK	No Homework Due				
Session 37 (M 12-2) Chapter 13: Statement of Cash Flows	E13-1				
Session 38 (W 12-4) Chapter 13: Statement of Cash Flows	E13-7	Quiz #11			
Session 39 (F 12-6) Chapter 13: Statement of Cash Flows	E13-20		Excel #6	Group Assignment #2	
Session 40 (M 12-9)	No Homework Due	Quiz #12			
Session 41 (W 12-11) Chapters 9, 10, 11, 13 and selected material from Exams 1 & 2	No Homework Due		Excel #7		
Final Exam (TH 12-19) 7:30 – 9:30 PM Locations vary by instructor (Locations TBA)					