ACCOUNTING 2101 - FALL 2022 **Principles of Financial Accounting** Tuesday and Thursday, 2:30 PM -3:45 PM Section: ETRA (29661) Room: B – Vert 5-150	
Instructor: Lecturer Arthur Troast, CPA Office: VC 12-236 Phone: 646-312-3175 E-mail: **arthur.troast@baruch.cuny.edu** Office Hours: Tu and Th, 1:30 PM -2:25 PM and by appointment.	Recitation Instructor: Prof. Dana Nugent E-mail: dana.nugent@baruch.cuny.edu

COURSE OBJECTIVE. ACC 2101 is the first in a sequence of courses dealing with financial accounting and reporting. These courses are intended to develop your understanding of the theory, concepts, principles, and practices underlying the preparation of external financial reports. This course begins this process by considering broad issues like the environment of financial reporting, the role of financial reporting, the users of financial reports, and the accounting standard setting process. Most of this course will, however, focus on specific reporting issues: for example, the accounting process, the income statement, inventories, accounts receivable, and fixed assets. The general course goal is to use accounting information in various economic decision-making contexts. Financial accounting produces financial statements that primarily serve external decision-makers, such as investors, financial analysts, creditors and government agencies. You will review balance sheets, income statements, and cash flow statements and evaluate the set of underlying transactions that lead to these statements. We will focus on actual corporate financial statements and I strongly encourage you to apply your understanding to any financial statements that you have at your disposal. We will try to focus our attention on using and interpreting accounting information as much as possible. The end product will be an understanding of contemporary financial reporting, which will allow you to better understand how to use accounting to help you make business decisions.

Some key learning goals associated with this course are:
- To provide students with an understanding of the preparation of financial statements in US GAAP;
- To provide students with an understanding of the role of the FASB and SEC in proving the regulatory framework of financial reporting in the US;
- To give students an appreciation of IFRS and an appreciation of how it differs from US GAAP

The credibility and usefulness of financial reports derive, in large part, from the integrity of those who prepare and audit these reports. This course will emphasize the importance of maintaining high ethical standards as part of a high quality financial reporting system.

TEXTBOOK. The textbook is Financial Accounting, 6th ed, by Spiceland, Thomas & Hermann with ConnectPlus. ISBN: 9781264866816. The book and the access code for Connect together are $66 at

https://www.mheducation.com/highered/custom/product/126486681X.html

You may purchase this edition from the campus bookstore. Questions regarding the text and Connect should be directed to McGraw Hill technical support at 1-800-331-5094 or www.mhhe.com/support.

You will need to register for Connect via a connect registration pdf that I'll both e-mail you and likewise post to Blackboard documents. Only use my pdf as your means of registration for Connect. Please review

the presentation slides on Blackboard and carefully follow the instructions to register for Connect and access the online assignments. Do NOT register for the course via Connect directly.

You may access the Connect web site using "Free Trial" (also called "Courtesy Access") provided by McGraw-Hill (for 14 days only) while waiting for textbook delivery. After you purchase the textbook, you can login to Connect and enter your code for the continuation of your work on Connect. See page 5 of the syllabus for more information.

IMPORTANT:
PLEASE PURCHASE THE TEXTBOOK ASAP:

- **TO FAMILIARIZE YOURSELF WITH THE MCGRAW-HILL CONNECT SYSTEM;**
- **TO COMPLETE THE ONLINE ASSIGNMENTS ON TIME TO GET CREDIT TOWARD YOUR GRADE IN THE COURSE.**
- **THE ONLINE ASSIGNMENTS ACCOUNT FOR 25% OF YOUR COURSE GRADE.**
- **IF YOU PURCHASED THE TEXTBOOK PREVIOUSLY, YOUR ACCESS CODE FOR CONNECT MUST BE GOOD FOR THIS SEMESTER AS WELL. OTHERWISE, YOU WILL HAVE TO PURCHASE A NEW ACCESS CODE.**

COURSE FORMAT AND IMPORTANT COURSE POLICIES.

- This is an **in person course** with lecture attendance required (4-missed lectures and you fail) with an **online** midterm and an **online** final exam.
- **The midterm exam will be on Sunday, October 30, 3:30PM-5:30PM. The final exam will on Sunday, December 18, 3:30PM-5:30PM. Use these hours on these dates unless I inform you of different hours on these dates.**

By the time of the midterm or final exams, CUNY faculty might be given access to an online proctoring system. If we are, I plan to make use of the system for our final (and/or midterm) examination. All members of the class will be asked to turn on their web cameras in order to take the exam(s).

- There are weekly recitations for the course. Your recitation professors will later provide you more details about the meeting schedules.
- There are three groups of **mandatory online assignments**:
    1. Online Homework (to be completed on Connect system)
    2. Online Videos (to be completed on Connect system)
    3. Online Quizzes (to be completed on Connect system)
- The above assignments have strict due dates. **Late submission is penalized by 10% for each late day** for the McGraw-Hill Connect assignments.
- These assignments will collectively account for 25% of your course grade.
- Please post your questions about the course materials on the Discussion Board on Blackboard with an appropriate title. This allows everybody to benefit from reviewing the questions asked and the answers provided. If your question requires a long explanation, we will ask that you come to us during office hours.
- The Student Academic Consulting Center (SACC) at Baruch promises to provide tutoring and review sessions for our course. You are encouraged to explore the resources the SACC has to offer.
- *Blackboard* will be the primary method of communication. It is your responsibility to **check your emails** and **the announcements on Blackboard** on a regular basis for any new information we will send/post.
- Attendance is mandatory. More than 4-absences and you fail this course

BLACKBOARD. Blackboard will be the primary method of communication. You can access the course on Blackboard at[1]

2022 Fall Term Principles of Accounting ACC 2101 (Baruch College)

PREPARATION, EXAMS, AND COURSE GRADES. Much of the exam materials will be similar to the problems solved in the online assignments, recitation problems, and the problems solved in the narrated lectures. Please be advised that the course will require considerable independent preparation. A few hours per week will not be sufficient.

The course grade is determined as follows:

Item	Weight
Homework (on Connect)	15
Video Assignments (on Connect)	5
Quizzes (on Connect)	5
Team Presentation	10
Excel Projects (SAM)	8
Midterm Exam (online)	22

[1] If you do not see this ALL section on Blackboard, please go to My Courses settings and then make the course available.

Final Exam (online)	35
	100%

Online assignment and exam grades **cannot** be adjusted for special circumstances. The weights above are identical for every student such that submitting additional work will not be accepted to compensate for poor assignment / exam scores.

THERE ARE NO MAKE-UP EXAMS. In the event of an unforeseeable medical/family emergency (with appropriate written documentation), I will do the following: (a) if you miss the midterm, the weight from the midterm will be put on the final (i.e., the final will be cumulative for you and will be worth 57% of your course grade) or (b) if you miss the final, **you will take a make-up final exam during the following semester** along with the students enrolled in ACC 2101.These exceptions will only be made if you provide written documentation showing that you missed the exam due to a valid emergency; otherwise, you will receive a zero for the missed exam. Please be advised that bringing a doctor's note stating you were seen by a doctor is not sufficient documentation for this purpose. The note has to give specific date(s) stating that you should be excused from school on those dates due to illness.

CALCULATORS. Bring either basic non-memory calculators or math calculators to exams. Non-memory calculators are available at low cost in the bookstore, discount stores and at various pharmacies. Financial calculators that have breakeven analysis capability, can store notes, or connect to the internet are not permitted. Phones, including those with calculators, are never permitted during exams.

CONNECT SYSTEM. The online assignments are administered using McGraw-Hill's Connect platform. Connect is an integral part of the course. To access these assignments, you need to register for Connect. **You will need to register for Connect via a connect registration pdf that I'll both e-mail you and likewise post to Blackboard documents. Please review the presentation slides on Blackboard and follow the instructions carefully to register for Connect.**

There is a code that comes with the textbook that you need to have in order to register for Connect and to start working on the course assignments. If you have not registered for Connect before, click on the "Register Now" icon under "Registration" at the above link. Enter your Baruch email on the next page and follow the instructions there. If you registered for Connect before, login to the system and enter the code that comes with the textbook.

If you have not purchased the book and do not have the Connect access code, you can use "Free Trial" (also called "Courtesy Access") to start working on the assignments until the textbook arrives. **The free trial will expire 14 days after you registered for the course on Connect.**

When registering for Connect, please **use your full name with no initials or abbreviations** (e.g. if your name is Jane Doe, please do not use J. Doe or Jane D. or J. D.) You **must also use your Baruch e-mail address** when registering.

If you experience technical problems, contact Connect technical support at (800) 331-5094. Operational hours are: Friday [12PM-2AM], Monday-Thursday [8AM-4AM], Friday [8AM-9PM], and Saturday [10AM-8PM].

The following short videos cover the registration process at Connect as well as how to use Free Trial.

https://mhedu.force.com/CXG/s/RegistrationAccess?dc=Registration_Access

CONNECT ASSIGNMENTS. In order to help you prepare for the course, I have assigned three online assignments for each chapter. All assignments must be completed on Connect.

Concept Overview Videos. These videos on Connect provide you an overview of the important topics in each chapter. You are required to watch these videos and answer the questions in therein. You should complete the video assignments before working on homework assignments. The video assignment is worth 5% of your overall grades.

Online homework. Homework is very important for successful learning. Most people benefit from working on homework problems more than once. Homework must be submitted electronically via Connect. The homework assignment is worth of 15% of your overall grades.

The system allows you to check your work by clicking on the "**Check my work**" hotlink at the bottom of the page after entering your answers in the cells. You can use this feature as many times as you want before submitting your answers. Moreover, you may click "**Hint**" to watch a video solution, if you find it difficult to solve the problem.

Quizzes. Quizzes provides an opportunity to review the materials you have learned. You may also review course materials while working on the quiz. Similar questions may also show up in the midterm and final exam. Quizzes are worth of 10% of your overall grades.

The following rules apply to all these three assignments:

- You will have 10 graded assignments on the Connect. In each chapter, there are one video assignment, one homework assignment and one quiz.
- You can have three attempts for each assignment. We will consider the actual grade (not just completion) and only count the highest grade of these three attempts.
- We will count the **highest 9** assignments, suggesting that you may drop one of the assignments (i.e., drop one for video, one for homework and one for quiz assignment) without affecting your final grade.
- The due dates for the assignments are listed on the course schedule at the end of this syllabus.
- Each assignment is due at 11:59 pm on that due date.
- The system penalizes late submission by **10% per day**. Please pay close attention to the due dates indicated in the course schedule.

Please note:

- Internet connection problems cannot be an excuse for missing online assignments.
- Please allow yourself enough time to complete assignments and NOT wait until the last few hours of the deadline.
- Connect system has been very reliable and almost never has a server problem.

My experience suggests that students can take short-cuts when preparing and submitting homework assignments using online systems. Students may try to do the homework before they read the textbook; they may do homework in teams and submit answers developed by others; they may guess at answers and be able to submit the correct answer without really understanding how to do the problem. Do not take any of these shortcuts. Exam questions often are similar to the homework problems. If you cannot do t h e homework problems on your own, you are unlikely to do well on the exams when similar questions a r e asked.

Team Presentation. Teams of five students will be organized during the first recitation session. If you are absent on that day, your recitation instructor will assign you to a group. The presentation should be delivered using PowerPoint and each member of the group must speak during the presentation. The formal grading considerations for this assignment have been posted on Blackboard under the Presentations tab. A typewritten solution to the case questions should also be submitted to your recitation instructor in the recitation session

prior to the presentation.

All members of a team will receive the same grade for the presentation. This assumes that all team members have shared the workload equally. To ensure fairness in this regard, a peer evaluation form (attached to this syllabus) should be completed by each team member (confidentially) and submitted to the lab instructor immediately after the presentation.

STUDENTS WITH DISABILITIES. Baruch has a continuing commitment to providing reasonable accommodations for students with disabilities. Like so many things this fall, the need for accommodations and the process for arranging them have been altered by COVID-19 and the safety protocols currently in place. Students with disabilities who may need some accommodation in order to fully participate in this class should contact Student Disability Services as soon as possible at disability.services@baruch.cuny.edu or at (646) 312-4590.

At Baruch, we acknowledge that as a student, you are balancing many demands. During the semester, if you start to experience personal difficulties or stressors that are interfering with your academic performance or day to day functioning, please consider seeking free and confidential support at the Baruch College Counseling Center. For more information or to make an appointment, please visit their website at https://studentaffairs.baruch.cuny.edu/counseling/ or call 646-312-2155. If it's outside of business hours (Monday-Friday 9-5pm) and you need immediate assistance, please call 1-888-NYC-WELL (888-692-9355). If you are concerned about one of your classmates, please share that concern by filling out a Campus Intervention Team form at https://studentaffairs.baruch.cuny.edu/campus-intervention-team.

ACADEMIC HONESTY. Academic dishonesty is unacceptable and will not be tolerated. Cheating, forgery, plagiarism and collusion in dishonest acts undermine the college's educational mission and the students' personal and intellectual growth. Baruch students are expected to bear individual responsibility for their work, to learn the rules and definitions that underlie the practice of academic integrity, and to uphold its ideals. Ignorance of the rules is not an acceptable excuse for disobeying them. Academic dishonesty by a student will likely result in the student receiving an F grade in the course. A report of suspected academic dishonesty will be sent to the Office of the Dean of Students. Additional information and definitions can be found at http://www.baruch.cuny.edu/academic/academic_honesty.html

ACCOUNTANCY MISSION. The Stan Ross Department of Accountancy seeks to advance the knowledge and practice of accountancy and taxation and to serve the local and global communities with high-quality, high-value public higher education, and rigorous and innovative scholarly research.

We strive to accomplish our missions by:

- Capitalizing on the diversity of the Zicklin School of Business and its location in New York City.
- Attracting, developing, and maintaining an outstanding and diverse student body and faculty.
- Preparing students for careers in accountancy and taxation by equipping them with the skills necessary to make effective and ethical decisions.
- Empowering students to work successfully with coworkers and clients, to communicate effectively, and to be productive leaders and team members.
- Providing opportunities for faculty and students to interact with the accounting and tax communities.

LEARNING GOALS. This course will address Zicklin Learning Goals as follows:

1) *Business Knowledge*.
   a) Accounting concepts and principles
   b) Distinguishing operating, investing, and financing activities
   c) The information presented in the four basic financial statements: balance sheet, income statement, statement of cash flows, and the statement of owner's equity

d) The accounting model
e) The procedures and techniques used to prepare a complete set of financial statements
f) Interpretation and application of accounting information for business decisions
g) Distinguishing ethical from unethical behavior in accounting

2) *Technological skills*
a) Knowledge of Excel
b) Using the Internet to gather financial information
c) Blackboard, the software program that enables students, through the use of an ID and a password, to gain access to assignments and course announcements.
d) Connect, specifically designed software for completing homework assignments and quizzes.

DISCLAIMER: Changes to the syllabus may be made at the discretion of the Professor.

DO NOT CONTACT YOUR PROFESSOR OR RECITATION INSTRUCTOR FOR ASSISTANCE OF ANY KIND RELATED TO EXCEL PROJECTS – DIRECT YOUR QUESTIONS TO THE EXCEL HELPDESK (http://blogs.baruch.cuny.edu/excelhelp)

The Excel Project

The Excel Project consists of 4 projects to be completed via the SAM online platform. These projects are intended to improve your Excel skills and familiarize you with business spreadsheet applications.

Grading Rules. Successful completion of the 4 projects will constitute 8% of your final ACC 2101 grade.

- The projects are system-graded upon upload, and you'll have 3 trials to complete each one of them.
- Assignments submitted with scores of 80% and above will receive full credit for the assignment (i.e. 100/100 points). On-time assignments that score less than 80% will receive the exact credit earned (i.e. a score of 75% on an assignment submitted on time will be recorded as 75/100 points).
- Late submissions are allowed; students will lose 1 point per day that the assignment is late. Also, late assignments will receive the exact credit earned if the adjusted total falls below 80% (e.g. a late assignment with a score of 84% and 5 days late will be recorded as a 79 [=84-5]/100 points).

Please note: Excel 2019 is the best version to work on all the SAM assignments as we are using SAM 2019, which was developed around Excel 2019. We will not be responsible for the possible grading errors that are caused by using versions other than Excel 2019. You can find Excel 2019 on all PCs in Baruch students labs, which you can access remotely at **onlinelabs.baruch.cuny.edu**

Due Dates. Late submissions are allowed, with points deducted accordingly as explained in Grading Rules. The last submission date for all projects is Dec. 2nd, 2022. No extension will be given after that date.

Assignment	**Schedule date**	**Due date**
Project 1: Formulas and formatting	First day of classes	September 23rd, 2022
Project 2: Inventory analysis	First day of classes	October 14th, 2022
Project 3: Expense analysis	First day of classes	November 4th, 2022
Project 4: Financial tools and functions	First day of classes	November 18th, 2022

Pricing. You need to purchase access to the SAM platform in order to complete the projects. The cost is $55. Once purchased, your SAM account will be active until you graduate, and you'll be able to access Excel projects in other classes in the future. If you have a SAM account from a previous class, simply login to SAM (you do not need to purchase access again) and join your new class (see instructions below).

Obtaining access to SAM if you already have a SAM login:

A detailed PowerPoint file explaining the registration procedure is posted on the Blackboard course ***2022 Fall Excel Module for ACC 2101*** *under* ***Content*** .

1. Go to http://sam.cengage.com.
2. Enter your username and password, and then click "Log In". (If you have forgotten your password, click "Forgot your password?" and enter your username. You will be asked to answer your secret security question and a reset password link will be sent to your email address).

Obtaining access to SAM if you are a new user:

*A helpful PowerPoint file explaining the registration procedure is posted on the Blackboard course **2022 Fall Excel Module for ACC 2101** under the folder **Registering for SAM**.*

1. **Go to sam.cengage.com**.
2. **First-time SAM User? Click "New User" or log in with your Cengage credentials and follow the on-screen prompts to create your account**. You might already have a Cengage account if you've used MindTap, CNOWv2, OWLv2, WebAssign or another Cengage platform/eTextbook in a different course
3. **Enter your institution key.** The institution key for Baruch College is T2031850.
4. **Set Up Your Profile**. Please use your **Baruch email address** and **official roster name** when you create your profile. (Not using your Baruch email address may lead to issues when merging your SAM grade into your final grade.) Enter a secret question and answer that will be used for security purposes should you forget your password. Confirm your profile information and accept the License Agreement.
5. **If the Username you enter exists in Cengage**, a prompt displays so you can enter your Cengage password. If you cannot retrieve your password using the *Forgot your password* link, you can create a new SAM account with a different username.
6. **You will then be asked to Enter Your Key Code**, please select 'Enter Later' to move onto the next step

Once you have access to SAM (for new or existing users)

1. **Join a section**. If not already enrolled in a section, click the "Sections" tab at the top of the screen. Click "Join a Section", and locate your section (ACC2101) and term (Fall 2022), then click the blue arrow icon in the "Join Section" column on the right. You MUST join the section to see your assignments.
2. **Access your assignments**. Click on Activity List on the top navigation bar to retrieve the assignments ("Projects") scheduled for your section. You can access the Excel Tutorials ("Training") for help in completing the assignments. You also have access to voluntary projects with no deadlines. ("Projects").
3. You must have pop-up windows ENABLED for the SAM site in order to see your assignments.

Purchasing SAM access

1. Navigate to your Cengage dashboard via www.cengage.com
2. Log in with your SAM username and password
3. Select 'My Home' under your name in the left-hand pane of your screen
4. You will then see a prompt that says ' Ready to purchase? Review your options now"
5. Click on the yellow 'Review Purchase Options Button'
6. Select the option that works best for you. *The 'materials for a single course' option gets you access to all SAM courses at Baruch. If you are taking other courses at Baruch outside of SAM, you might want to consider Cengage Unlimited' If you decide to buy the SAM code to start, you can upgrade to Unlimited at a later date by paying the difference between $50 and $119.99.*
7. Go to your cart and click on 'Start Secure Checkout'
8. Once purchased, you will see in your Cengage dashboard that the materials are marked as 'paid' and you are then able to work in the course by logging into sam.cengage.com or through www.cengage.com

Viewing the SAM tutorials before doing the projects increases your chances of a successful and quicker project completion. Completing the voluntary projects will significantly improve your Excel skills which are invaluable both in your future academic and professional career.

Academic Integrity. SAM detects files shared with other students and generates a report for the instructors with the names of plagiarizing students and all parties involved. Students caught cheating will be put on a watch list pending further action with their Professor.

Troubleshooting. Several resources are available to you should you encounter any problems:

1. **Blackboard.** As a student enrolled in this class, you also have access to the Excel Project's dedicated Blackboard *Fall 2022 Excel Module for ACC 2101 (Baruch)*. This website contains additional materials and links that will help you navigate the SAM website and complete your projects. We will also post the answers to students' questions there and remind you about the assignment deadlines.

2. **SAM Help Desk.** Students with questions about SAM can access the help desk either of two ways: through Blackboard (content: "Excelhelp") or at http://blogs.baruch.cuny.edu/excelhelp. The help desk is supported by PhD students familiar with SAM and the SAM projects. Emails will be answered daily, Monday-Friday. If many inquiries arise about a common issue, then responses will be posted on Blackboard.

3. **Technical Support**. For any problems accessing or using SAM contact Technical Support at: Phone: 1-800-354-9706 (Mon-Thurs, 8:30am to 9:00pm EST & Friday, 8:30am to 6:00pm EST) or Chat (24/7) or E-mail (24/7): http://www.cengage.com/support/

4. **Excel tutors.** Student Academic Consulting Center (SACC) will provide tutors who are trained in your assigned SAM projects and can help you learn how to use Excel. To schedule an appointment, visit https://www.baruch.cuny.edu/sacc. To sign up for a tutoring session, enter your SACC login information if you have already created an account otherwise follow the step to register with SACC. Select the SAM Software Projects Tutoring.

5. **Workshops.** The SACC tutoring center will offer online workshops on using Excel with SAM the week BEFORE every project is due. We will send reminders as to the date, time and place of each workshop via Blackboard. To sign up for a workshop, go to https://www.baruch.cuny.edu/sacc. Enter your SACC login information if you have already created an account; otherwise follow the steps to register with SACC. Select the *SAM Software Projects Workshop* from the drop-down list and choose the session that you would like to sign up for from the calendar.

6. **Internet browsers.** It is recommended that you use Chrome, Safari or Firefox with SAM. Avoid Internet Explorer.

DO NOT CONTACT YOUR PROFESSOR OR RECITATION INSTRUCTOR FOR ASSISTANCE OF ANY KIND RELATED TO EXCEL PROJECTS – DIRECT YOUR QUESTIONS TO THE EXCEL HELPDESK (http://blogs.baruch.cuny.edu/excelhelp)

TENTATIVE SCHEDULE

Session	Date, 2022	Topic	Connect Video Due (11: 59 pm)	Homework Due (11: 59 pm)	Quiz Due (11:59PM)
1	Th, 8/25	Course Introduction			
2, 3	T, 8/30 Th, 9/01	Ch 1: A Framework for Financial Accounting (Excl. LO7)[3]	M, 10/03	M, 10/03	M, 10/03
4, 5	T, 9/06 Th, 9/08	Ch 2: The Accounting Cycle: During the Period	M, 10/10	M, 10/10	M, 10/10
6, 7	T, 9/13 Th, 9/15	Ch 2: The Accounting Cycle: During the Period			
8, 9	T, 9/20 Th, 9/22	Ch 3: The Accounting Cycle: End of the Period	M, 10/17	M, 10/17	M, 10/17
10, 11	Th, 10/06 T, 10/11	Ch 3: The Accounting Cycle: End of the Period			
12, 13	Th, 10/13 T, 10/18	Ch 5: Receivables and Sales (Excl. LO7)	M, 10/24	M, 10/24	M, 10/24
14, 15	Th, 10/20 T, 10/25	Ch 6: Inventory and Cost of Goods Sold (Excl. LO 8,9)	M, 10/31	M, 10/31	M, 10/31
16	Th, 10/27	Midterm Exam Review			

[3] This means that Learning Object 7 in Chapter 1 is not required for the course.

Session	Date	Topic	Connect Video Due (11: 59 pm)	Homework Due (11: 59 pm)	Quiz Due (11:59PM)
	Su, 10/30	**Online Midterm Exam 3:30PM -5:30PM (Chapters 1, 2, 3, 5, 6)**			
17	T, 11/01	**No Class (make up for the midterm)**			
18, 19	Th, 11/03 T, 11/08	Ch 7: Long-Term Assets (Excl. LO8)	M, 11/21	M, 11/21	M, 11/21
20, 21	Th, 11/10 T, 11/15	Ch 8: Current Liabilities (Excl. LO3, 4)	M, 11/28	M, 11/28	M, 11/28
22, 23	Th, 11/17 T, 11/22	Ch 9: Long-Term Liabilities (Excl. LO 2,3)	M, 12/05	M, 12/05	M, 12/05
24, 25	T, 11/29 Th, 12/01	Ch 10: Stockholders' Equity	M, 12/12	M, 12/12	M, 12/12
26, 27	T, 12/06 Th, 12/08	Ch 11: Statement of Cash Flows (Excl. LO7)	M, 12/19	M, 12/19	M, 12/19
28	T, 12/13	Final Exam Review **(The withdrawal deadline is December 13, Tuesday)**			
	Su, 12/18	**Online Final Exam 3:30PM -5:30PM (Comprehensive)**			

Topic	Homework Due	Additional Recommended Exercises
Ch 1: A Framework for Financial Accounting	E1-7, E1-8, E1-14, E1-15	BE1-4, BE1-7, BE1-9, E1-4, E1-5, E1-6, E1-13, E1-16, P1-4A, P1-5A
Ch 2: The Accounting Cycle: During the Period	E2-5, E2-10, E2-15, E2-20	BE2-3, BE2-7, BE2-10, E2-3, E2-8, E2-16, E2-17, P2-4A, P2-7A
Ch 3: The Accounting Cycle: End of the Period	E3-7, E3-10, E3-11, E3-14	BE3-6, BE3-8, BE3-9, BE3-10, E3-5, E3-8, E3-17, P3-1A, P3-8A
Ch 5: Receivables and Sales	E5-7, E5-8, E5-10, E5-13	BE5-7, BE5-11, BE5-15, E5-9, E5-17, P5-3A, P5-4A, P5-5A
Ch 6: Inventory and Cost of Goods Sold	E6-3, E6-5, E6-14, E6-16	BE6-5, BE6-6, BE6-22, BE6-23, E6-7, E6-10, E6-18, E6-20, P6-6A
Ch 7: Long-Term Assets	E7-2, E7-11, E7-14, E7-17	BE7-1, BE7-8, BE7-16, E7-1, E7-3, E7-6, E7-20, P7-8A
Ch 8: Current Liabilities	E8-3, E8-14, E8-15	BE8-10, BE8-11, E8-4, E8-10, P8-2A, P8-7A
Ch 9: Long-Term Liabilities	E9-11, E9-17, E9-19	BE9-15, BE9-16, BE9-19, E9-12, E9-18, E9-20, P9-5A, P9-7A
Ch 10: Stockholders' Equity	E10-5, E10-12, E10-15, E10-16	BE10-4, BE10-8, BE10-9, E10-3, E10-7, E10-8, E10-13, E10-14, P10-4A, P10-6A
Ch 11: Statement of Cash Flows	E11-6, E11-8, E11-12, E11-13	BE11-4, BE11-7, BE11-8, BE11-11, E11-2, E11-4, P11-1A, P11-4A

PEER EVALUATION FORM

Respond to the following statements/questions regarding your group's preparation of the case assignment where 1 = Strongly Disagree and 5 = Strongly Agree.

Question	1	2	3	4	5
Our group worked well together to complete the case assignment.					
Our group split up the questions evenly among the members.					
One of the group members took the lead in completing the assignment.					
My team members helped me to understand the assignment.					
I learned how to collaborate with a team through this assignment.					

EFFORT SCORES

Allocate 100% of the presentation grade to each team member (including you). If one member gets more or less than an equal share (100 / # of group members), justify below.

Group Member Names (including your own)	Effort Score
1.	
2.	
3.	
4.	
5.	
TOTAL	**100%**

This evaluation is based upon my own personal opinions and observations and I acknowledge that I am responding in accordance with the Honor Code and references to it in section VI, p. 6 of the course syllabus.

Signed_____ Date _____

Telephone # _____ Group # _____

EXPLANATIONS FOR EFFORT SCORES DIFFERENT FROM 100 / # of group members:

ACCOUNTING 2101 STUDENT INFORMATION SHEET

NAME (FIRST then LAST)	
PHONE NUMBER	
HOME CITY, STATE	
PLANNED CONCENTRATION AT BARUCH	
OTHER COURSES AND CLASS TIMES	
CURRENT EMPLOYENT AND HOURS PER WEEK	
HAVE YOU TAKEN ACCOUNTING BEFORE? IF SO, HOW MUCH?	
DO YOU KNOW HOW TO USE SPREADSHEETS? IF SO, WHICH ONE? WHAT IS YOUR SKILL LEVEL?	
DO YOU OR HAVE YOU EVER READ ANY OF THE FOLLOWING? BUSINESS SECTION OF DAILY NEWSPAPER WALL STREET JOURNAL BUSINESS MAGAZINES	
CURRENT GPA	