

### About the Instructor

#### Dr. Jennifer (He) Wen

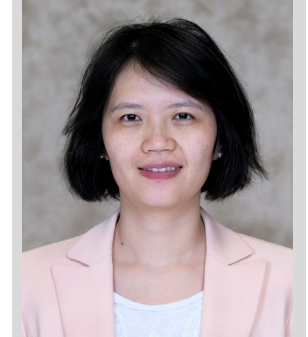
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### Welcome to ACCTNG 3401!

This is a one semester course that advance your knowledge about financial accounting. You may have heard “Accounting is the language of business”. In this course, you will strengthen your mastery of the fundamental concepts of this language and the preparation process of financial statements. Building on your knowledge of the fundamentals, this course introduces you to in-depth discussion of financial accounting focusing on the perspective of preparers of financial reports. You will not only learn about the accounting methods for the accounting items covered this class and prepare the reporting of these items, but also analyze how different methods affect financial statements differently. Thus, this class will be the foundation for all your other upper-level accounting classes.

Becoming a fluent speaker of a new language requires commitment of time and efforts. This course is very rigorous. You will want to devote a couple of blocks of time (8-9 hours in total per week) to read the material and complete online activities and homework. *To optimize knowledge retention and your performance in the class, it is recommended that you study in a period of about a couple of hours each time for several days a week. Please avoid spending all the hours once in a week.* To commit yourself to make time to study several times per week, it also requires a lot self-discipline. I hope you will find the course interesting and definitely useful to help you become a professional in the field of accounting and/or a sophisticated user of financial accounting information.

### Instructor Bio

I am originally from China. After graduated with my bachelor’s degree in accounting, I worked as a corporate accountant for the Chinese branch of Avery Dennison. Then I moved to the U.S. for graduate school in 2005. I earned my Master’s degree in Accounting from Suffolk University in 2006 and my Ph.D. degree in Accounting from the University of Utah in 2013. Since then I been teaching Accounting here at UMSL. I chose to be an academic in accounting because I am curious about what the impacts that accounting makes to our society. I vividly remember that when I was sitting in my first accounting class like this one, I was wondering why the debits and credits that I was learning is important to the world. To this very date, I am still on my journey to better understand accounting. For example, recent events such as emerging new technologies (e.g., data analytics) and disclosure rules for foreign companies listed in the U.S. markets will shape the future of accounting. In my spare time, I like spending time with my family, reading books, and cooking.

### Teaching Philosophy

I make the course relevant to students. Accounting is so much more than memorizing various rules such as debits and credits. I relate the fundamental concepts in accounting to everyday life and incorporate real-word

material into class help students see to what they are learning are useful. I aim to create a collaborative atmosphere in the class. I use discussion board and various assignments to help students to get know and work with each other. I design the class with an eye to an efficient learning process. I streamline the modules in canvas to take students through the three phases of learning – remember, understand, and apply the fundamental accounting concepts. I emphasize that I care about the students’ success and that I expect them to do their best. I do my best for them and I expect their best in return. I expect timely and quality work from my students, and evaluate them based on their performance as fairly as possible.

### About this Course

#### Course Prerequisites

Minimum campus GPA - 2.0, Math 1030, ACCTNG 2410, 57 hours. **I will not waive pre-requisites.** Make certain that you have met these requirements.

#### Course Materials

**Textbook (electronic copy via Auto-access):** Intermediate Accounting by Spiceland, Nelson, and Thomas., 10<sup>th</sup> edition, McGraw Hill/Irwin. You pay for the Auto-access through tuition billed by the registrar office – **you don’t need to go out buy the book on your own.** Email me if you have access to the SAME book from prior semesters.

**Other course materials:** Connect online assignments via auto-access. Class PowerPoints, cases, exercises, and assignments will be distributed via Canvas.

**Simple calculators required for taking exams.**

#### Time requirements

If this course were offered on campus, you’d be in class 2.5 hours/week plus travel time. The online version is no different in terms of expectations for your involvement. This is an active online course that requires 3 hours of your time each week **in addition to** the time it takes you to read the required materials, watch the videos, and complete the assignments. That means that you need to plan to spend **8-9 hours every week** on activities related to this course. If you are worried about your preparedness, consider taking the [Online Readiness Survey](#) to help decide if an online course is right for you.

#### Course Description and Objectives

Review of the foundations of financial accounting theory and of the financial statement preparation process. Discussion of accounting theory and exercises related to current assets (except for investments in securities). By enhancing your understanding of and ability to prepare the accounting process, you will be able to analyze and compare the impacts of accounting reporting choices on the financial statements. We will use cases, class lectures, exercises, and projects to practice problem solving skills, communication skills, and interpersonal skills.

### Assessment/Grading

#### Grade Composition:

<u>Item</u>	<u>Points per Item</u>	<u>Total Points</u>
Exams and Quizzes:		
Exam 1-4 and Final	550	
Review practice	30	

Review of accounting fundamentals	10	
Assignments:		
Connect Homework (CHW)	80	
Connect Learn Smart (CLS)	30	
Getting started	3	
Project:		
Class Project (Target)	100	
Discussion or Additional exercises	40	
Total Available points		843
Extra Credits:		
		30
1) two attendance at accounting related meetings (2@10)		20
2) Extra credits assignments (5 – long term project loss; 5- meet with the teacher)		10
3) Extra credits for class evaluation response $\geq 90\%$		5

See the “Overview of Exams and Assignments” section below for details about each of these items. Letter grades will be determined based on total points earned, distributed as follows.

A	[93%– 100%	B-	[80% – 83%	D+	[67% – 70%	
A-	[90% – 93%	C+	[77% – 80%	D	[63% – 67%	
B+	[87% – 90%	C	[73% – 77%	D-	[60% – 63%	
B	[83% – 87%	C-	[70% – 73%	F	<60%	

A	744.00 (93%)– 800.00(100%)	B-	640.00 – 663.99	D+	536.00 – 559.99	
A-	720.00 – 743.99	C+	616.00 – 639.99	D	504.00 – 535.99	
B+	696.00 – 719.99	C	584.00 – 615.99	D-	480.00 – 503.99	
B	664.00 – 695.99	C-	560.00– 583.99	F	<479.99	

Grading Scale: The UMSL Grading System is based on a four-point scale. The grade value for each letter grade is as follows:

A = 4.0	B+ = 3.3	B- = 2.7	C = 2.0	D+ = 1.3
A- = 3.7	B = 3.0	C+ = 2.3	C- = 1.7	D = 1.0

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D- = 0.7      EX = Excused      FN = Failure/Non  
F = 0      DL = Delayed      Participation

One final note about grades: You need a 2.3 campus GPA to continue to take upper division courses and a College of Business GPA of 2.3 to graduate. In addition, to continue taking accounting courses you need a 2.3 GPA in your accounting classes.<sup>1</sup>

### Overview of Exams and Assignments

#### Exams:

There will be five exams in total for this course. The first four exams will be given right after each module being covered. The exams test conceptual idea and problem solving through questions such as multiple-choice questions, journal entry making, and financial statement presentation. Different from the first four exams, the last exam is comprehensive with an emphasis on last module. There will be no alternative exam dates for any missed examination *without prior arrangement*.

#### Assignments:

##### Connect Learn Smart

These assignments in Connect are complementary to the assigned reading with the goal to get you prepare for class. They are usually due before the class that covers the reading content. You are expected to read the related section of the textbook before working on these assignments. You assess these assignments via Canvas course site.

##### Connect Homework

These exercises in Connect are to provide additional practice to complement the exercises that we do in class. You can assess the exercises via Canvas course site. Each graded exercise is accompanied by hints, check my work, and by an exercise assignment (not graded) to familiarize you with the questions. Attempt early will give you time to see if you need help from the tutor or the instructor on individual basis. You have three attempts. Note: If you get 80% or higher on Connect exercises, you will be rewarded with the full credits for that assignment.

##### Class Project

It will require you to complete the accounting cycle to produce a set of financial statements and apply the accounting treatment for the accounting items that you have learned during the semester.

#### Extra Credits:

There will be opportunities for extra credits. Details will be announced later.

### Technology Requirements

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<sup>1</sup> The prerequisite for enrollment in ACCTNG 3402, 3411, 3441, 3451 and all 4000-level accounting courses is an upper-level accounting grade point average of **2.3 or higher**. The UMSL grading system is based on a four-point scale. See the grade value for each letter grade on [www.ums.edu/bulletin/undergraduate/policies.html](http://www.ums.edu/bulletin/undergraduate/policies.html)

As a student in an online course, you are expected to have reliable internet access almost every day. If you have computing problems, it is your responsibility to address these or to use campus computing labs. Problems with your computer or other technology issues are not an excuse for delays in meeting expectations and missed deadlines for the course. If you have a problem, [get help in solving it immediately](#). At a minimum, you will need the following software/hardware to participate in this course:

1. Computer with an updated operating system (e.g. Windows, Mac, Linux)
2. Updated Internet browsers ([Apple Safari](#), [Internet Explorer](#), [Google Chrome](#), [Mozilla Firefox](#))
3. Ability to navigate Canvas (Learning Management System)
4. Minimum Processor Speed of 1 GHz or higher recommended.
5. DSL or Cable Internet connection or a connection speed no less than [6 Mbps](#).
6. Media player such as [VLC Media Player](#).
7. [Adobe Flash player \(free\)](#)
8. [Adobe Reader or alternative PDF reader \(free\)](#)
9. A webcam and/or microphone is **highly recommended**.

### Course Policies

Late Assignment Policy: **I don't accept late assignments.**

#### Class Behavior

Students are expected to communicate (both verbally and via email) in a courteous and professional manner at all times. Please speak with me before recording any class activity. It is a violation of University of Missouri policy to distribute such recordings without my authorization and the permission of others who are recorded.

#### Academic Integrity/Plagiarism

I have always taken cheating very seriously. I make no distinction between cheating on assignments or exams. Academic dishonesty will result in a grade of zero for the related assignment. These points may not be made up.

Academic dishonesty is a serious offense that may lead to probation, suspension, or [dismissal from the University](#). One form of academic dishonesty is plagiarism – the use of an author's ideas, statements, or approaches without crediting the source. Academic dishonesty also includes such acts as cheating by using any unauthorized sources of information and providing or receiving unauthorized assistance on any form of academic work or engaging in any behavior specifically prohibited by the faculty member (e.g., copying someone else's answers on tests and quizzes). Unauthorized possession or distribution of academic materials is another type of academic misconduct. It includes the unauthorized use, selling or purchasing of examinations or other academic work, using or stealing another student's work, unauthorized entry or use of material in a computer file, and using information from or possessing exams that an instructor did not authorize for release to students. Falsification is any untruth, either verbal or written, in one's academic work. Facilitation is knowingly assisting another to commit an act of academic misconduct. **Plagiarism, cheating, and falsification are not acceptable.**

### Campus Policies and Student Resources

See the list of important campus policies and student resources in the "Campus Resources" link at home page in Canvas course site. The list provides you with information about Title IX policies, Access, Disability and communication services, Technical support, and Academic Support (e.g. Writing center and Tutoring services).

## **Course Schedule**

See the “tentative course schedule”.

### ACCTNG3401 Online Tentative Course Schedule – Spring 2021

#### Module 1: January 19-January 31

#### Chapter 2 - Financial Accounting Foundation (part 1)

W	Topics	Assigned Reading Pages and Videos	Assignments* (CLS: Connect Learn Smart; CHW: Connect Home Work)
1	<ul style="list-style-type: none"> <li>• The Accounting Equation</li> <li>• Transaction analysis</li> <li>• Journal entry making</li> </ul>	<ul style="list-style-type: none"> <li>• The Basic Model - Ch2 (p.47-51): Illustration 2-1 (Transaction analysis)</li> <li>• Video M1V1—Review of basics: Accounting equation and accounts (P/T and contra accounts)</li> </ul>	<ul style="list-style-type: none"> <li>• Exercise M1-1: Transactional analysis</li> <li>• Review of Accounting Fundamental Quiz in Canvas (1<sup>st</sup> in 1<sup>st</sup> week and 2<sup>nd</sup> attempt in 2<sup>nd</sup> week)</li> <li>• CHW-Basics (Ch2)</li> <li>• Introductory discussion: Getting to know each other</li> </ul>
1	<ul style="list-style-type: none"> <li>• Cash basis versus Accrual basis</li> </ul>	<ul style="list-style-type: none"> <li>• Cash v.s. Accrual Accounting - Ch1 (p.7-8): Illustration 1-3&amp;4 - Ch2 (p.79-80)</li> <li>• Video M1V2—Review of Cash v.s. Accrual Accounting transaction analysis and journal entry making</li> </ul>	<ul style="list-style-type: none"> <li>• Exercise M1-2: Cash basis versus Accrual basis</li> </ul>
2	<ul style="list-style-type: none"> <li>• The Accounting Cycle (Step 1 to 5)</li> </ul>	<ul style="list-style-type: none"> <li>• The Accounting Processing Cycle (step 1 to 5) - Ch2 (p.51-61) : Illustration 2-6 to 2-9</li> <li>• Video M1V3—Review of Accounting cycle</li> </ul>	<ul style="list-style-type: none"> <li>• CLS-Accounting Process (Ch2)-expected 20 min.</li> <li>• Exercise M1-3: Paris Bicycle Case (Step 1 to 5)</li> </ul>
2	<ul style="list-style-type: none"> <li>• The Accounting Cycle (Step 6 to 10)</li> </ul>	<ul style="list-style-type: none"> <li>• The Accounting Processing Cycle (step 6 to 10) -Ch2 (p.63-77): Illustration 2-11 to 1</li> </ul>	<ul style="list-style-type: none"> <li>• Exercise M1-3: Paris Bicycle Case (Step 6 to 10)</li> <li>• CHW-Accounting cycle (Ch2)</li> </ul>

#### Module 2: February 1 – February 14

#### Parts of Chapter 3&4 - Financial Accounting Foundation (part 2)

3	<ul style="list-style-type: none"> <li>• More about Balance Sheet</li> <li>• More about Income Statement</li> <li>• Earnings Quality</li> <li>• Basics of Statement of Cash Flows</li> </ul>	<ul style="list-style-type: none"> <li>• More about Balance Sheet - Ch3 (p.110-119)</li> <li>• More about Income statement -Ch4 (p.164-168) : Illustration 4-1, 3 &amp;4</li> <li>• Earnings Quality- Ch4 (p.168-172);</li> <li>• Basics of Statement of cash flows - Ch4 (p.185-191)</li> <li>• Video M2V1 — More about Balance Sheet</li> <li>• Video M2V2— More about Income statement</li> <li>• Video M2V3— Basics about the statement of cash flows</li> </ul>	<ul style="list-style-type: none"> <li>• CLS-Balance Sheet Basics (Ch3-1)-expected 10 min.</li> <li>• CLS-Income statements (ch4-1)-expected 8 min.</li> <li>• CLS-Statement of Cash flows (Ch4-2)-expected 10 min.</li> <li>• CHW-Financial statements (part of Ch3&amp;4)</li> <li>• Discussion #1 (TBD)</li> </ul>
4	<ul style="list-style-type: none"> <li>• <b>Exam 1 (100 points)</b></li> </ul>		

<b>Module 3: February 15 – February 28</b>			
<b>Ch1 and Part of Ch3&amp;4 - Overview of Financial Accounting</b>			
W	Topics	Assigned Reading Pages and Videos	Assignments* (CLS: Connect Learn Smart; CHW: Connect Home Work)
5	<ul style="list-style-type: none"> <li>Financial accounting standards development</li> <li>Conceptual Framework</li> <li>Elements of Financial Statements (Assets v.s. Expense)</li> </ul>	<ul style="list-style-type: none"> <li>Understanding the Role of Financial Reporting - Ch1 (P.3-7) stop by “Cash vs Accrual Accounting” section on P.7</li> <li>Financial Accounting Standards Development - Ch1 (p.9-19)</li> <li>The Conceptual Framework - Elements of Financial Statements (Assets v.s. Expense) Ch1 (p.19-33)</li> <li>Video M3V1 – Overview of Financial Accounting</li> </ul>	<ul style="list-style-type: none"> <li>CHW-Overview (Ch1)</li> <li>CLS-Overview (Ch1)-expected 20 min.</li> <li>Exercise M3-1: Is it an asset? (Asset v.s. Expense)</li> </ul>
6	<ul style="list-style-type: none"> <li>Comprehensive income</li> <li>Accounting changes</li> </ul>	<ul style="list-style-type: none"> <li>Comprehensive income-- Ch4 (p.185-188); and Accounting changes-- Ch4 (p. 182-185)</li> </ul>	<ul style="list-style-type: none"> <li>CLS-Earnings and other (ch4-4)-expected 10 min.</li> </ul>
6	<ul style="list-style-type: none"> <li>Financial Disclosure</li> </ul>	<ul style="list-style-type: none"> <li>Ch3: Financial disclosure (footnotes, auditors’ report, MD&amp;A)- Ch3 (p.122-130)</li> </ul>	
<b>Module 4: March 1 – March 14</b>			
<b>Part of Chapter 4 - Discontinued Operation</b>			
7	<ul style="list-style-type: none"> <li>Discontinued Operation and EPS</li> </ul>	<ul style="list-style-type: none"> <li>Discontinued Operation (Ch4:p.173-177) and EPS (Ch4: p.180-181)</li> <li>Video M4V1—Discontinued operation: the idea</li> <li>Video M4V2— Discontinued operation: an example</li> </ul>	<ul style="list-style-type: none"> <li>CLS-Discontinued operation (ch4-3)-expected 10 min.</li> <li>CHW-Discontinued operation (part of Ch4)</li> <li>Exercise M4-1: M&amp;M discontinued operation (includes three discussion videos)</li> <li>Discussion #2 (TBD)</li> </ul>
8	<ul style="list-style-type: none"> <li><b>Exam 2 (100 points)</b></li> </ul>		



<b>Module 5: March 15 – March 28</b>			
<b>Chapter 6 - Revenue Recognition</b>			
W	Topics	Assigned Reading Pages and Videos	Assignments* (CLS: Connect Learn Smart; CHW: Connect Home Work)
9	<ul style="list-style-type: none"> <li>Revenue recognition basics</li> <li>Allocation of multiple Performance obligations</li> </ul>	<ul style="list-style-type: none"> <li>Revenue recognition basic concepts (ASU 2014-09) – Ch6 (p. 278-286)</li> </ul>	<ul style="list-style-type: none"> <li>CLS-Revenue recognition basics -expected 12 min.</li> <li>CHW-Revenue recognition basics</li> <li>Exercise M5-1: Rev. recog. Basics</li> <li>CHW-Allocate TP</li> </ul>
9	<ul style="list-style-type: none"> <li>Special issues</li> </ul>	<ul style="list-style-type: none"> <li>Special issues – Ch6 (p 287-303)</li> </ul>	<ul style="list-style-type: none"> <li>CLS-special issues -expected 15min.</li> <li>CHW-special issues</li> </ul>
10	<ul style="list-style-type: none"> <li>Long-term contracts</li> </ul>	<ul style="list-style-type: none"> <li>Long-term contracts - Ch6 (p. 304-311)</li> <li>Video M5V1: Long-term contract introduction</li> <li>Video M5V2: Long-term contract: completed contract</li> <li>Video M5V3: Long-term contract: percentage of completion</li> <li>Video M5V4: Long-term contract: how to calculate the percentage of completion</li> </ul>	<ul style="list-style-type: none"> <li>CLS-accounting for long-term contracts-expected 15 min.</li> <li>Exercise M5-2: Long-term contract</li> <li>Exercise M5 additional: Long-term contract Dublin Case</li> <li>CHW-Long Term Contract</li> <li>Extra credits connect problem LTC -loss</li> </ul>
	<ul style="list-style-type: none"> <li><b>Exam 3 (200 points) - In class</b></li> </ul>		

<b>Module 6: March 29 – April 11</b>			
<b>Chapter 7 - Cash and Receivables</b>			
W	Topics	Assigned Reading Pages and Videos	Assignments* (CLS: Connect Learn Smart; CHW: Connect Home Work)
11	<ul style="list-style-type: none"> <li>• Cash and Cash Equivalents, and petty cash</li> <li>• Bank Reconciliation</li> </ul>	<ul style="list-style-type: none"> <li>• Cash and Cash Equivalents, and petty cash- Ch7 (p.351-355 &amp; 388-389)</li> <li>• Bank Reconciliation - Ch7 (p.385-388)</li> <li>• Video M6V1: Cash, Internal control, and Petty Cash</li> <li>• Video M6V2: Bank reconciliation – concepts</li> <li>• Video M6V3: Petty cash exercise</li> <li>• Video M6V4: Bank reconciliation exercise</li> </ul>	<ul style="list-style-type: none"> <li>• CLS-cash and internal control - expected 10 min.</li> <li>• CHW- Petty Cash and Bank Reconciliation</li> </ul>
11	<ul style="list-style-type: none"> <li>• Accounts Receivable</li> </ul>	<ul style="list-style-type: none"> <li>• Accounts Receivable - Ch7 (p.356-366)</li> <li>• Video M6V5a-c: AR (Grandma’s food) exercise</li> </ul>	<ul style="list-style-type: none"> <li>• Exercise M6-2: Grandma’s Great Good (AR)</li> <li>• CLS AR-sales discounts and returns – 10 min.</li> <li>• CLS AR-uncollectible – expected 10min.</li> <li>• CHW- AR-1</li> <li>• CHW-AR-2</li> </ul>
12	<ul style="list-style-type: none"> <li>• Financing with Receivables</li> <li>• Notes Receivable</li> </ul>	<ul style="list-style-type: none"> <li>• Financing with Receivables - Ch7 (p.374-380)</li> <li>• Notes Receivable - Ch7 (p.368-373)</li> <li>• Video M6V6: Financing with receivables</li> <li>• Video M6V7: Notes receivables</li> </ul>	<ul style="list-style-type: none"> <li>• Exercise M6-3: Financing with receivables</li> <li>• Discussion #3 (TBD)</li> </ul>
12	<ul style="list-style-type: none"> <li>• <b>Exam 4 (200 points) - In class</b></li> </ul>		

<b>Module 7: April 12 – April 25</b>			
<b>Chapter 8 and Chapter 9 - Inventories</b>			
W	Topics	Assigned Reading Pages and Videos	Assignments*
13	<ul style="list-style-type: none"> <li>Basics of Inventory accounting</li> </ul>	<ul style="list-style-type: none"> <li>Basics of Inventory accounting - Ch8 (p.415-432)</li> <li>Video M7V1—Inventory basics (5 videos for: inventory methods and system, FIFO periodic and perpetual, LIFO periodic and perpetual, weighted average periodic and perpetual, and the financial statement effects of inventory methods)</li> </ul>	<ul style="list-style-type: none"> <li>Exercise M7-1: Basic Inventory Exercise</li> <li>CLS-Ch8 inventory systems and methods- expected 15 min.</li> <li>CHW-Ch8 inventory basics</li> </ul>
14	<ul style="list-style-type: none"> <li>Inventory – Issues related to LIFO</li> <li>Dollar Value LIFO (DVLIFO)</li> <li>Discuss Exercise M5-2: Dollar Value LIFO Exercise</li> </ul>	<ul style="list-style-type: none"> <li>Inventory – Issues related to LIFO -Ch8 (p. 432-435)</li> <li>Dollar Value LIFO (DVLIFO)- Ch8 (p.440-443)</li> <li>Video M7V2— Special issues related to LIFO and Dollar Value LIFO</li> </ul>	<ul style="list-style-type: none"> <li>CLS-Ch8 DVLIFO - expected 10 min.</li> <li>CHW-Ch8 more about LIFO</li> <li>Exercise M7-2: Dollar Value LIFO Exercise</li> </ul>
14	<ul style="list-style-type: none"> <li>Lower of cost or market (LCM)</li> <li>Inventory Errors</li> </ul>	<ul style="list-style-type: none"> <li>Lower of cost or market (LCM) - Ch9 (p.465-469)</li> <li>Video M7V3— Lower cost or market (LCM)</li> <li>Video M7V4— IFRS vs GAAP on Inventory and Inventory Errors</li> <li>Inventory Errors- Ch9 (p.488-491)</li> </ul>	<ul style="list-style-type: none"> <li>Exercise M7-2: Dollar Value LIFO Exercise</li> <li>CLS-Ch9-expected 10 min.</li> <li>CHW-Ch9 LCM</li> <li>CHW-Ch9 Inventory error</li> </ul>
<b>Module 8: April 26 – May 9</b>			
<b>Chapter 13 - Current Liabilities and Contingencies &amp; Part of Ch3 and 4 - Ratio Analysis</b>			
15	<ul style="list-style-type: none"> <li>Current Liabilities</li> <li>Contingencies</li> </ul>	<ul style="list-style-type: none"> <li>Current Liabilities- Ch13 (p.716-729)</li> <li>Contingencies- Ch13 (p. 730-740) -Warranty and “Cookie Jar reserve”</li> </ul>	<ul style="list-style-type: none"> <li>CLS- Current liabilities and more (Ch13)- expected 10min.</li> <li>CHW-Ch13</li> </ul>
15	<ul style="list-style-type: none"> <li>Ratio analysis</li> <li>Exercise: Ratio analysis</li> </ul>	<ul style="list-style-type: none"> <li>Video M2V4-6—Ratios analysis</li> <li>Ratio analysis- Ch3 (p. 128-133) –Liquidity and solvency ratios</li> <li>- Ch4 (p.193-199) – Activity and Profitability ratios</li> <li>- Ch7 (p.370 -371) – receivable management</li> </ul>	<ul style="list-style-type: none"> <li>CLS-Disclosure and ratios (ch3-2)-expected 10 min.</li> <li>CHW-Ratios (part of Ch3&amp;4)</li> <li>Exercise M8-3: Ratio analysis</li> </ul>
16	<ul style="list-style-type: none"> <li>Time value of money (ch6): interest, present and future value, and annuity</li> </ul>		<ul style="list-style-type: none"> <li>CHW-Ch5 – Not for credit!</li> </ul>
<b>Final Exam – May 10-15</b>			

\* See Canvas for exact due dates; CLS: Connect Learn Smart; CHW: Connect Home Work