**Course Description:** *Intermediate Accounting II (3).* This is a course in financial accounting (reporting). The role of financial accounting is to communicate information that supports business decision-making. Without understanding how decision makers use accounting information, it is difficult to fully understand financial accounting issues or, more importantly, to critically evaluate accounting method alternatives. Keep this perspective in mind as you study each topic. To assist you, each chapter has one or more sections entitled “Decision Makers’ Perspective” which offer insights into how the information discussed in the chapters affect decisions made by investors, creditors, managers, and others. Also, avoid memorizing. A true understanding of how a particular procedure is applied demands a clear understanding of why it is applied. As you learn procedures presented in the text, make sure you understand why those procedures are applied. **Prerequisite:** Acct. 3110.

The course is designed to help you achieve the overall learning outcomes for the School of Accountancy and the Fogelman College. The objectives under each learning outcome indicate what must be done to reach the learning outcome. Faculty members in the School of Accountancy and the Fogelman College developed these learning outcomes and periodically assess students to determine the level that the learning outcomes are being met.

**Keys To Success In This Course:**

This is an Internet-based, distance learning course. Online computer assisted learning (CAL) is asynchronous (i.e., takes place outside the classroom in your time, not real time). If this is your first online course, you’ll see it’s different from any course you’ve ever taken. Your first task is to completely alter your mindset as to your role as a student and mine as your instructor.

Your role as a student in this course is to be an active learner. This should be contrasted with passive learning in which you sit in a classroom listening to a lecture. This is different even from other, more traditional modes of non-passive learning such as group participation or discussion seminars. Active learning in this context entails aggressively seeking and assimilating the packets of knowledge.

My role as instructor is to guide, focus, and critique your learning experience. I do this by assigning projects, discussions, and quizzes that test your reading comprehension and direct your attention to specific accounting issues identified in the textbook designed for this course. As an active learner, you seek out the information you need to appropriately address the issues. Similar to a traditional lecture classroom, chapter assignments must be completed according to the syllabus schedule. **Quizzes** are scheduled to close (end access) on designated dates. A **project** will be completed in Excel and uploaded to the appropriate dropbox. **Homework assignments** are required to be completed in Connect. The quizzes, homework and projects all have designated start and close dates. **Once an assignment closes, it will not be opened again and, if missed, will result in a zero for that assignment.**

The main reason students fail in an online course is because they do not have the self-discipline required to manage their time and to complete an online course. You should set aside **three hours a week for the “class time”** just as you would have if you were required to be in class. Then you need to set aside an **additional three to six hours a week** for the assignments and reading time - again, just as you would have if you were taking a traditional lecture class. **Most importantly, pay attention to the timeline set in the syllabus!**
Course Materials

Course resources at the course website:
https://umdrive.memphis.edu/dspice/www/3120.html

Connect

Most assignments are to be completed online within Connect, a web-based assignment and assessment platform. With Connect, I will deliver assignments online. You will be given opportunities to practice important skills at your own pace and on your own schedule. LearnSmart (described below) also is included in Connect. With Connect, you also get 24/7 online access to an eBook — an online edition of the text.

Connect comes free with all new copies of the textbook purchased through the University bookstore, Amazon, and many other sources. What’s included is an access code you’ll need to register with Connect. If you buy a used text or a new text from certain other sources, it will not include Connect and you will need to purchase an access code from the bookstore or from the publisher’s website. Here are instructions to purchase an access code if you don’t have one that came with the book: Video Instructions. Use the code to register at the site below:

Follow these instructions to register with your section and Connect:

Go to the following Web address and click the "register now" button:
http://connect.mheducation.com/class/d_spiceland_spring_2016_online

If you need help with Connect, here are three sources:

a. 800-331-5094, option 2
b. www.mhhe.com/support

c. Student video tutorials for help embedded within Connect

Office Hours (BB 230): by email or appointment.

Email: dspice@memphis.edu

My Website: click here

Course Location: The class home page is located at the eCourseware link at https://umdrive.memphis.edu/dspice/www/3120online.html which contains all the instructions for this class.

You also can access the course through eCourseware.
Once logged on and at the Course Homepage, go to Course Content. To successfully complete each chapter’s assignments:

1. **Read the chapter.** While reading, take notes of the important items covered. Pay particular attention to the learning objectives listed at the beginning of the chapter. Rework examples in the chapter to make sure you understand the concepts covered. *Expect to spend 3 hours per chapter reading.*

2. **Watch the Chapter Lecture.** Important concepts will be emphasized. The lectures range from 15 to 25 minutes.

3. **Watch PowerPoint Tutorial** from the course Content.

4. **Answer the Quizzes.**
   a. Quizzes are attached to each of the 8 chapters in eCourseware. These are designed as “Did You Read the Chapter” quizzes. Be sure to pay attention to the schedule because the quiz questions will open and close at the approximate times the chapters are covered. You will have two opportunities to take each quiz. Incorrect answers are listed after the quiz is submitted, and the average score is recorded if you submit it twice. The quizzes have stated start and end dates and will not be available after the end date! **All quizzes are due by 11:59 pm on the due date.** You should be able to find the answers to all quiz questions in the text, but you may use any legitimate source in doing so. However, do not collaborate with any other person. Do your own work!
   b. Take the **Chapter Quiz at Course Resources** (repeat prior to the Final),
   c. Take the **Self Quiz within the Library tab** in Connect (repeat prior to the Final),

5. **Complete the LearnSmart module for the chapter.** See the description below.

6. **Solve Assignments in Connect.** Open the Connect website, log in and select the current chapter.
   a. **GUIDED EXAMPLES.** Many of the assigned problems are accompanied by Guided Examples that are very useful in helping you solve the assignment and understand the solution. Below any exercises with Guided Examples will be a “View Hint” link. Clicking the link will provide you with the guided example. In Chapter 13 for example, Exercises 1, 3, 7, 15, 18, (not 20) have Guided Examples. None of the Problems or Brief Exercises do, only Exercises. Watch the Guided Example before solving the corresponding Exercise in Connect. Note that the assignments in Connect are referred to as “Questions,” but each one indicates the textbook Brief Exercise, Exercise, or Problem to which it refers. These same instructions apply to each of the other chapters as well.
   b. **PRACTICE SET.** An additional resource for solving the assignments, particularly those without Guided Examples, is to use the PRACTICE SET for that chapter. All the exercises and problems for the chapter are here. You can submit the answers within the Practice Set and “check your work” to see how you are doing. If you are having difficulty solving the problem, submit it. This will allow you to see the answer.
   c. **CONNECT ASSIGNMENTS.** Once you have worked the practice problems, open the required problems in Connect and solve them. You may work the problems as many times as you like up until the close date. I will use the highest grade you attain on each assignment as of **11:59 pm on the closing date of the chapter indicated on this syllabus.** Most problems selected are algorithmic (each time they are worked, there will be different numbers). Most of the required assignment problems also are included in the practice assignment problems, except the numbers are different. *Expect to spend 2 – 3 hours working each chapter’s assignments.*
7. **Solve the Project for the chapter** (Chapters 14 and 15 only) from the Course Content and save it to your computer as “ProjectXyourlastname.” When you have completed the spreadsheet, upload it to the indicated DROPBOX in eCourseware.

8. **Interact in the Discussion Area.** eCourseware contains a DISCUSSION AREA with which you should become familiar and which you should use frequently. The STUDY HALL is a means of contacting other students in the class and is an appropriate place to discuss homework problems, ask non-personal questions, etc. The discussion board is considered "classroom participation," and **points are awarded based on your participation in the discussion area.** I will be monitoring the discussion board every day and will intervene with comments and corrections as necessary. I encourage you to help your classmates if you know the answer to their questions. It is not appropriate to share entire solutions here. For more information, go to the Discussions heading under Grading below.

### Instructional Assistance

**Tutoring.** Tutoring is offered **free** on the second floor of the Fogelman Business building in the ESP Business Learning Center, room 256. Hours are posted on the door. If you are on campus, this service is available for you to use. If you are not on campus, ESP Online Tutoring is available free for all accounting students Sunday - Thursday from 8:00 p.m. until 10:00 p.m. You may post questions 24 hours a day, 7 days a week. However, the questions will not be responded to until the available time listed. Instructions for ESP Online Tutoring can be found at [http://www.memphis.edu/esp/onlinetutoring.php](http://www.memphis.edu/esp/onlinetutoring.php).

**The Library at Connect.** Click the Library tab while you are in Connect to see a variety of resources including an **alternate set of self-grading multiple-choice questions**, **Guided Examples** of some difficult topics, and **Narrated Slides**. To access the Narrated Slides, click on Library, then Student Resources, A new screen will pop up that looks like the Course Resources at the textbook site. Click on the chapter you are studying and then Narrated Slides.

**The STUDY HALL under the Discussion tab in eCourseware.** This is the place to share information with each other about homework assignments and study topics. For instance, you might say, "I'm having trouble with Requirement 3 of Exercise 5. What account should we credit?" or "I don't understand Spiceland's textbook's explanation of LIFO inventory. Help." I also will use this forum to post answers or comments that I have made to students in response to questions. Also, this is where general questions and comments should be made by students. Use this forum daily or very frequently!! This virtual classroom is how we interact in the absence of an actual classroom.

**Me.** If you are struggling with the class material, please come by the office or make an appointment to meet with me. **Or, feel free to email me** so I can offer assistance. **I am here to help you succeed!**
Technical Assistance

For information on how to prepare your browser for your online course, go to:
https://umdrive.memphis.edu/g-alc/alc_website_public/eCourseware-linked.pdf

If you are unfamiliar with eCourseware, student guides are located at:

If you need additional eCourseware assistance, you may go to: helpdesk.memphis.edu or call 678-8888.
General questions can be answered by going to Ask Tom:
http://asktom.custhelp.com/app/answers/list.

For issues with Connect, go to the support website: http://mpss.mhhe.com/contact.php.

Academic Integrity

I encourage you to collaborate on homework assignments and on preparing for exams. In fact, I have set up a Questions and Answers forum within eCourseware to assist you in that collaboration. On the other hand, collaboration or any other form of cheating on exams will not be tolerated. Each of you is preparing to enter the accounting profession. That’s right. Unlike marketing, management, finance and other business disciplines, accounting is, in fact, a profession. Moreover, unlike other professions like law, accounting relies on unquestionable integrity and honesty. As an accounting professional, your career success and even your ability to exist in the profession will depend, not only on your absolute honesty, but the lack of even an appearance of dishonesty. Enough said!

GRADING

Your grade this semester will be determined on the basis of the total points you earn:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
<th>Score Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>100</td>
<td>562-625 – A</td>
</tr>
<tr>
<td>Exam 2</td>
<td>100</td>
<td>500-561 – B</td>
</tr>
<tr>
<td>Exam 3</td>
<td>100</td>
<td>437-499 – C</td>
</tr>
<tr>
<td>Final</td>
<td>100</td>
<td>375-436 – D</td>
</tr>
<tr>
<td>Connect assignments</td>
<td>100</td>
<td>below 375 – F</td>
</tr>
<tr>
<td>LearnSmart</td>
<td>70</td>
<td></td>
</tr>
<tr>
<td>Excel Project</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>“Did U Read the Chapter” Quizzes</td>
<td>35</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>625</td>
<td></td>
</tr>
</tbody>
</table>

** The total of the four exams must be 240 points (60%) or above to receive a C- or better! If not, you will need to repeat the course in order to remain an accounting major, REGARDLESS of the point system listed above! In previous semesters, very few have been able to achieve this without reading and studying the text chapters for each topic. If you score better on the final than an earlier exam, the final will count 200 points and the lowest exam score will be dropped. [Warning: Average final exam scores historically have been quite lower than periodic exam scores due to the fact that the final is comprehensive.]
**Periodic Exams**

The three periodic exams during the semester will test your knowledge and understanding of the material in the chapters indicated. These exams will consist primarily of problems similar in nature to the homework exercises and problems. In addition, about 30 percent of each exam will be multiple choice questions. All of the exams are timed. Although you will have your study materials available to you, because the exams are timed to assume you know the material, you will be unsuccessful if you rely on your study materials. **You will not have time to look up answers you do not know.**

**Final Exam**

The final exam will cover all chapters. The final will consist entirely of multiple choice questions. These questions will be approximately evenly divided between "conceptual questions" and numerical problems with multiple choice solutions.

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**Discussions**

I want to get to know as many of my students as possible. Also, your online experience is maximized if you learn about and from each other. In the discussion area (Discussions on top right-hand of the eCourseware page next to Email) there is a forum that asks you to write something about yourself. Explain what your major is, your future plans, your favorite restaurant, etc. in the forum.

An important aspect of the learning experience is classroom interaction and discussion. In an online class, this is accomplished through the discussion area. Forums are established in the discussion area. The first forum is for your introduction (discussed above). The second forum is where you should ask questions about chapter assignments, etc. and assist other students.

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**Quizzes**

Two quizzes are associated with each chapter:

1. In Connect (within the assignments): Each of the 7 chapters is accompanied by an assigned online quiz (in Connect). These are designed as “Did You Read the Chapter” quizzes, so the completion time is during the first segment assigned (in the Course Schedule below) for each chapter (at midnight on the last day of that segment). These quizzes are designed to assess a very basic understanding of each learning objective. Answers should be relatively easy if you have read the chapter; otherwise not so much. Resist the urge to just look up the answers. You might win the battle, but you’ll lose the war. Be sure to pay attention to the schedule because **when class begins for the chapter, the quiz will close and will not be reopened. No exceptions.** Incorrect answers are listed after the quiz is submitted, and full feedback is provided after the due date. Each of the 7 quizzes count 5 points each.

2. In Connect (within the Library tab: Additional Resources: Choose a Chapter: Multiple Choice Quiz): Take the [Multiple Choice Quiz](#) [These are self-grading and do not count toward your course grade, but you will be glad you took them.] (repeat prior to the Final).
LearnSmart

LearnSmart is an “intelligent” tutoring/learning system. Based on your progress, the program leads you through a learning process for each chapter, allowing you to move to the next level only after you have demonstrated an understanding of the previous level. The number of points you earn and the speed with which you can progress through the chapters depend on how you assess your own ability to answer a question. For instance, if you click "I know it" and answer the question correctly, you will get the greatest number of points possible. If you answer correctly after selecting one of the other buttons – "Think so," "Unsure," and "No idea" – you will still earn points. However, you get fewer points for the items you do not believe you know as well. So, if you select "Unsure" and get the answer correct, you will get fewer points than if you had selected "I know it " or "Think so."

The same applies if you get an answer incorrect. If you do not know the answer after clicking "I know the answer," points will be deducted from your score. Fewer points are deducted if you select "Think so" or "Unsure," and get the answer incorrect. If you click "Unsure," points will not be deducted even if you incorrectly answer the question.

You will be able to complete LearnSmart in two modules per chapter. For example, in Chapter 8 you will complete LearnSmart for Part A of the chapter prior to midnight on January 23 and for Part B prior to midnight on January 26. Time to complete a module varies but averages about 30 minutes (assuming you have read the appropriate part of the chapter; otherwise it will take much, much longer).

Use the “SmartBook” mode when in LearnSmart.

1. Open the Connect website, log in and select the current chapter.
2. Look in the Library tab.
3. Choose LearnSmart.
4. In the bottom right corner, click the icon with three horizontal lines.
5. Select Go to SmartBook and make it your default view when asked.

The first icon at the bottom toggles between Read and Practice. Complete the Practice process only after reading the appropriate portion of the Chapter. You can do so in the eBook using the “Read” tab, but it’s easier for most to read it in the physical textbook.

Each chapter has two or three modules totaling 10 points, or 70 points for all 7 chapters. You score full points only when you complete 100% of the module. For instance, if you complete 80% of a five-point module you earn 4 points. More importantly, you will learn more and do better on all your exams.

Prior students insist it was well worth their efforts. Learnsmart sessions have end dates and will not be available after the end date! All are due by midnight on the due date. No exceptions!

Access LearnSmart through Connect.

http://connect.mheducation.com/class/d_spiceland_spring_2016_online

Connect Homework Grade

The 100 point "Connect grade" will be determined on the basis of your daily preparation as evidenced by your scores on homework assignments. Complete your assignments before the well before the date on which the schedule indicates that it is due. Early preparation will allow you time to correct errors you inevitably will make in first attempts. You can solve each question as often as you wish. I will count your highest score. It also will guard against technology issues will your own computer or with Connect itself. Once a deadline passes, the assignment will not be reopened. To solve the assignments in Connect, follow these steps.
1. Open the Connect website, log in and select the current chapter.

2. GUIDED EXAMPLES. Many of the assigned problems are accompanied by Guided Examples that are very useful in helping you solve the assignment and understand the solution. Below any exercises with Guided Examples will be a “Hint” link. Clicking the link will provide you with the guided example. In Chapter 8 for example, Exercises 1, 6, 9, 13, and 23 have Guided Examples. None of the Problems or Brief Exercises, only Exercises have these. Watch the Guided Example before solving the corresponding Exercise in Connect. Note that the assignments in Connect are referred to as “Questions,” but each one indicates the textbook Brief Exercise, Exercise, or Problem to which it refers. These same instructions apply to each of the other chapters as well. This is handy also when taking advantage of the Practice Set described next.

3. PRACTICE SET. An additional resource for solving the assignments, particularly those without Guided Examples, is the Practice Set for that chapter. Most of the exercises and problems for the chapter are here. You can submit the answers within the Practice Set and “check your work” to see how you are doing. If you are having difficulty solving the problem, submit it. This will allow you to see the answer.

4. CONNECT ASSIGNMENTS. Once you have worked the corresponding practice problems, open the required problems in Connect and solve them. You may work the problems as many times as you like up until the close date. I will use the highest grade you attain on each assignment as of the due date. Most assignments are algorithmic (each time they are worked, there will be different numbers). Expect to spend 2 – 3 hours working each chapter’s assignments.

Your daily grade will be your Connect homework assignment score total converted to a 100-point scale. Each chapter’s assignments provide an average of about 40 points for a total of about 280 for the 7 chapters. I will convert that to a 100 point score (and curve this final total slightly to partially counter any bad days, computer glitches, etc.)

Don’t wait until the cutoff time approaches. Submit your homework well in advance of that time to avoid electronic glitches. I will not make adjustments if you miss the deadline for any reason. Do not ask me to make individual exceptions for these issues.

Excel Project

The project is an Excel spreadsheet problem that is to be downloaded from the eCourseware Course Content for Chapter 14. The project should be uploaded to the Dropbox (Menu item at the top of eCourseware) by the due date. It will not be graded after the Dropbox closes, so do not email it to me! The project is due at midnight on April 18. The project counts 20 points.

The objective of the project is to take advantage of the power and flexibility of Excel. Your spreadsheet should allow you to enter variables (e.g., number of periods, interest rate, payment amount) into “input” cells labeled accordingly, those values feed into the spreadsheet formulas, and the spreadsheet immediately recalculates. Thus, one spreadsheet can be used for all your homework requiring one. It can be used for bond, notes, or lease assignments (in Intermediate III and also for financial decisions you make, like car purchases or home purchase decisions. Formatting counts as well, so make it attractive. Start early, devote an appropriate amount, and do it right.

SETE Evaluations

SETE evaluations can be completed online. Please go to Spectrum, the University of Memphis portal, at http://spectrum.memphis.edu/. I take your comments seriously. Please provide written comments in addition to numerical responses.
# Course Schedule (tentative and subject to change)

<table>
<thead>
<tr>
<th>Date</th>
<th>Discussion Topics</th>
<th>Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 19</td>
<td>Introduction &amp; Orientation</td>
<td>Thoroughly review each item in the Table of Contents within the “Content” tab at eCourseware. and the course website at <a href="https://umdrive.memphis.edu/dspice/www/3120online.html">https://umdrive.memphis.edu/dspice/www/3120online.html</a>. Pay particular attention to deadlines for the various course assignments.</td>
</tr>
</tbody>
</table>
| 20-23    | Inventories: Measurement               | Chapter 8A  
Brief Exercise 1; Exercises 1, 6; Problem 2  |
| 24-26    | Inventories: Measurement               | Chapter 8B  
Brief Exercise 5; Exercises 9, 13; CPA MC 1-6; Problem 5; Communication Case 4  |
| 27-29    | Inventories: Simplifying LIFO          | Chapter 8C  
Brief Exercises 10; Exercises 23; CPA MC 7, 8; CMA 1-3  |
| Feb. 1-3 | Inventories: LCNRV                     | Chapter 9A  
Brief Exercise 1; Exercises 1, 2; CPA MC 1; Problem 2  |
| 4-7      | Inventories: Estimation                | Chapter 9B  
Brief Exercises 3, 8; Exercises 5; CPA MC 2, 3; CMA 1; Problem 3; Judgment Case 4  |
| 8-10     | Inventories: $ Value LIFO Retail        | Chapter 9B, C  
Exercises 11; Problems 4, 10;  |
| 11-14    | Exam, Chapters 8, 9                    |  |
| 15-17    | P, P, & E and Intangibles: Acquisition  | Chapter 10A  
Brief Exercises 1, 3; Exercises 1, 2, 3, 6; CPA MC 1-3; CMA MC 1; Problem 2  |
| 18-20    | P, P, & E and Intangibles: Disposition and Exchange | Chapter 10B  
Brief Exercise 11; Exercises 10, 11; CPA MC 4; CMA MC 2-3; Problems 1, 7  |

For each Chapter:
- **Read and study the chapter** (assignments are divided into two or more parts per chapter, enabling you to read one part at a time, prepare assignments, and then read the next part of the chapter.)
- View the chapter learning objectives and the PowerPoint lecture (narrated slides) under that chapter’s Content in eCourseware,
- Complete the LearnSmart module for the chapter, Take the “Did U Read the Chapter” Quiz for the chapter in Connect,
- Take the Self Quiz within the Library tab in Connect (repeat prior to the Final),
- Prepare and submit the Chapter Project in the Drop Box tab in eCourseware (Chapter 14 only),
- Submit Solutions to the required assignments
- Participate in the Study Hall under eCourseware Discussions.
| 21-23   | P, P, & E and Intangibles: Self Construction and R&D | Chapter 10C  
|         |                                                   | Brief Exercises 14; Exercise 24; CPA MC 5-8; Problems 5, 9; Ethics Case 12 |
| 24-26   | P, P, & E and Intangibles: Self Depreciation, Amort., & Depl. | Chapter 11A  
|         |                                                   | Brief Exercise 2; Exercises 2, 3, 12; CPA MC 1-5; CMA MC 1, 2 |
| 27-Mar. 1 | P, P, & E and Intangibles: Additional Issues | Chapter 11B  
|         |                                                   | Brief Exercises 7, 10; Exercises 5, 23; CPA MC 6, 7; Problem 12; Ethics Case 10 |
| 2-6     | P, P, & E and Intangibles: Subsequent Expenditures | Chapter 11C  
|         |                                                   | Brief Exercise 16; Exercises 16, 32; CPA MC 8-14; CMA MC 3 |
| 7-13    | **Spring Break** |
| 14-16   | Investments | Chapter 12A  
|         |                                                   | Brief Exercises 1-3; Exercises 1, 5, 8, 10 |
| 17-19   | Investments | Chapter 12A  
|         |                                                   | CPA MC 1-4; CMA MC 1-3; Problems 5-7; Research Case 5 |
| 20-23   | Investments: Equity Method | Chapter 12B  
|         |                                                   | Exercises 16, 17; CPA MC 5, 6, 8, 9, 10 |
| 24-27   | **Exam, Chapters 10 – 12** |
| 28- Apr. 1 | Current Liabilities | Chapter 13A  
|         |                                                   | Brief Exercises 1-7; Exercises 1, 3, 9; CPA MC 1, 3; CMA MC 1 |
| 2-5     | Contingencies | Chapter 13B  
|         |                                                   | Brief Exercises 12-13; Exercises 15, 17, 18; CPA MC 4, 5; Communication Case 8 |
| 6-8     | Contingencies | Chapter 13B  
|         |                                                   | Exercises 19, 20; CPA MC 6; CMA MC 3, 4; Problem 10; Ethics Case 14 |
| 9-12    | Bonds | Chapter 14A  
|         |                                                   | Brief Exercises 1-4; Exercises 2, 4, 6; CMA MC 1-3 |
| 13-15   | Bonds | Chapter 14A  
|         |                                                   | Brief Exercises 5-8; Exercises 7, 9; (Project in eCourseware); CPA MC 1-5 |
| 16-18   | Long-Term Notes | Chapter 14B  
|         |                                                   | Brief Exercises 9-11; Exercises 18, 19; Problem 4; Judgment Case 5 |
| 19-22   | Convertible Debt, Fair Value Option | Chapter 14C, D  
|         |                                                   | Brief Exercises 12-15; Exercises 24, 25, 30; CPA MC 7-8, 11; Ethics Case 9 |
| 23-26   | **Exam, Chapters 13 – 14** | Available 8 am April 23 to 11 pm April 26. 90 minutes timed on Connect! Begin only when 90 minutes have been set aside! |
| 31-May 3 | Comprehensive Final | Available 8 am April 31 to 11 pm May 3. 90 minutes timed on Connect! Begin only when 90 minutes have been set aside! |