COURSE SYLLABUS
ACCOUNTING 4130-M50
INTERMEDIATE ACCOUNTING III
FALL SEMESTER 2020
3.0 Credit Hours

PROFESSOR:

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Please do not send email messages from within eCourseware. Doing so will create for you an email address in your message that will prevent me from responding to your message.

CLASS TIME AND LOCATION

This is an online course so there are no scheduled class meetings.

COURSE DESCRIPTION

This course is the third intermediate accounting course following the first two intermediate accounting courses, 3110 and 3120.

Intermediate Accounting III is a financial accounting course that is taught from the same text (more about that later) as the first two intermediate accounting courses, 3110 and 3120—it is a continuation of US financial accounting and reporting requirements known as GAAP. The depth and breadth of the study is consistent with the level of knowledge required to take and pass professional accounting exams such as the CPA Exam or CMA Exam.

The purpose of financial accounting is to provide information about entities that is useful to investors, creditors and others in making important financial decisions relative to those entities. While intermediate accounting is focused on preparing and communicating financial accounting information to decision-makers, it is very important for preparers of financial accounting information (accountants) to understand how decision-makers use accounting information. 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.

**COURSE PRE-REQUISITE**

Accounting 3120—Intermediate Accounting II

**COURSE OBJECTIVES**

After completing this course you should:
1. Be able to record (by making correct journal entries) a variety of basic accounting events.
2. Be able to prepare fundamental financial reports.
3. Understand some basic roles of financial information in capital markets.
4. Apply problem-solving skills to concepts covered in this course.

**FOGELMAN COLLEGE LEARNING OUTCOMES FOR YOUR DEGREE**

The Fogelman College has established the following learning goals for all students successfully completing the BBA degree:
- Graduates will be effective communicators.
- Graduates will demonstrate critical thinking skills.
- Graduates will be knowledgeable about ethical factors in the business environment.
- Graduates will be knowledgeable about the global business environment.
- Graduates will be proficient users of business presentation and analysis technology.

Addition learning goals for students who successfully complete the BBA in Accounting degree:
- Graduates will demonstrate a satisfactory understanding of financial and managerial accounting concepts.
- Graduates will demonstrate a satisfactory understanding of systems and auditing concepts.
- Graduates will demonstrate a satisfactory understanding of U.S. tax laws and regulations related to financial reporting.

The mission of the Fogelman College of Business and Economics is to develop a diverse community of students for ethical, effective, and responsible business leadership; create and disseminate knowledge for new business realities in the global economy; and advance the intellectual and economic vitality of the community, region and beyond. Our vision is to support economic growth by developing a diverse student body into professionally-prepared future business leaders and research scholars.

Embedded in this mission is the need to ensure all of our degrees, programs, and certificates provide students with the appropriate knowledge and skills to be successful in their professional work beyond school. To help us meet these learning objectives with all of our students, the Fogelman College employs a rigorous and ongoing quality assurance and improvement process using AACSB's Assurance of Learning (AoL) framework.
To provide information to all stakeholders relative to Assurance of Learning activities, the FCBE provides the following web site:

https://www.memphis.edu/fcbeassessment/

COURSE METHODOLOGY

There are no classes to attend so students have additional responsibilities to keep current with the course schedule and deadlines. Necessary course information is provided in eCourseware.

COURSE MATERIALS

The required textbook is: Intermediate Accounting, 10th Edition, by Spiceland, Nelson, and Thomas. Also, you will need an “access code” that accompanies the text.

Getting the available points for the homework assignments in this course requires that you enter your homework answers online at a web site provided by the textbook publisher, Mc-Graw-Hill. The web site is called “Connect.” To use Connect you must register at the web address provided below.

To register on the “Connect” web site you must have an access code. An access code comes free with all new copies of the textbook purchased through the University bookstore, Amazon, and many other sources. If you buy a used text or a new text from certain other sources, it will not include an access code and you will need to purchase one from the bookstore or from the publisher’s web site. For registration instructions go to the homepage for this course in eCourseware (http://elearn.memphis.edu), click the Content menu and select “getting started”. A Microsoft Word document entitled “Connect Registration Site” is available and it contains basic instructions regarding how to register plus the address for the Connect web site (listed below) as well as an additional link to a web site provided by the publisher regarding how to acquire an access code plus significant additional helpful information relative to the Connect web site. Connect is required to successfully complete this course!

To register on the Connect web site you need to go to the following web address for this section of the course:

https://connect.mheducation.com/class/k-lambert-acct-4130-m50-and-6130-m50-fall-2020

After you are at the Connect web site:

(1) If you have an access code that came with your book you will be asked to type it in during the registration process.

(2) If you do not have an access code you will be given an opportunity to purchase one. Once you are at the Connect web site the registration process is pretty obvious—just provide the information requested.

There is a homepage for your section of this course in eCourseware at the following web site:

http://elearn.memphis.edu  Once you are at the homepage you can go to “Content” to find information for this course, including specific instructions on completing your registration at the Connect web site—under the Getting Started heading.

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

• Phone Number: (800) 331-5094  
• Web site: www.mhhe.com/support  
• Videos: Student video tutorials for help embedded within Connect
Power point slides are also available in the Content section of the homepage as well as other information relative to the course.

**WHAT STUDENTS NEED TO DO**

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. Read for comprehension and understanding—be sure to clearly know the meaning of the new terminology used in each chapter. *Expect to spend 4-6 hours per chapter reading.*
2. **Review/Study the PowerPoint Slides** for each chapter found in eCourseware under Content.
3. **Answer the Quizzes in Connect** (see quizzes later in the syllabus).
4. **Complete the LearnSmart module for each chapter in Connect.** See description below.
5. **Work the Required Assignments in Connect.**
6. **Keep up with the progress of the course.** Getting behind on reading the chapters, studying the material and doing the homework assignments is a sure way to make the course much more difficult than it is.
7. **Read and know the information in this syllabus.** Be totally aware of deadlines and due dates for all assignments and accept responsibility for meeting those requirements.
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 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.

**COMMON MISTAKE**

Every semester, after one or more exams, students come to my office or email me seeking advice on how to improve on their dismal performance with future exams. The typical question is “I’ve done well on all my homework and other assignments, I studied a long time for the exam, but I did really lousy on it. How can I do better next time?” Often, it’s too late at that point. After talking for a while, almost always I discover that the student has not been reading the chapters. Usually the student insists that he/she is “using” the book every day. But, inevitably that means using it as a reference when doing homework, trying to find an example that matches the assignment. **That doesn’t work!** Sure, you might get a good grade on the homework, but you won’t understand the material. You might have memorized a mechanical way of arriving at an answer, but without understanding why, you will score poorly on exams. And worse, you won’t acquire the knowledge you need to be successful on the CPA exam or in your accounting career. **Don’t make that mistake! Be sure to read the assigned portion of each chapter. And that means reading every sentence from start to finish. In addition, you must “understand” and “comprehend” what you are reading.** An essential part of “understanding and comprehending” what you read is knowing what the words and terms being used mean. Your text is divided into chapters and each chapter deals with new topics which have new terminology associated with them. To draw your attention to these new terms your authors have highlighted them in **bold blue type** with a short note about the term in the margin. Each chapter explains, not just how, but why. You paid a lot for that book. Use it!
ACADEMIC INTEGRITY

Expectations for academic integrity and student conduct are described in detail on the website of The University of Memphis. The University has clear codes regarding cheating and classroom misconduct. If interested, you may refer to the Student Handbook section on academic misconduct for a discussion of these codes. Note that using a “Solutions Manual” is considered cheating. Should your professor have evidence that using a “Solutions Manual” has occurred, he/she may take steps as described on the campus’ Office of Student Conduct website. If you have any questions about academic integrity or plagiarism, you are strongly encouraged to review the Fogelman College’s Website on Academic Integrity.

With regard to the daily work and study required for this course, I encourage you to collaborate with your classmates on homework assignments and exam preparation. On the other hand, collaboration, the use of electronic devices, 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 be existent in the profession will depend, not only on your absolute honesty, but the lack of even an appearance of dishonesty. Enough said!

GRADING

1. Three Regular Exams--100 points each. These exams are designed to test your knowledge and understanding of the material covered. Each exam will test your mastery of course concepts and terminology as well as short problems to solve that will be similar to assigned homework problems.
2. Online Quizzes--5 points each. One quiz per chapter in Connect.
3. In class Quizzes—5 points each. Fourteen quizzes.
4. Required Homework Assignments—110 points—the point values vary per chapter. All the homework assignments are in Connect.
5. LearnSmart—10 points each in Connect.
6. Final Exam—100 points—comprehensive.
7. Missed deadlines for Quizzes or Homework. After the deadline the quizzes and homework will be unavailable.
8. Points Available:
   Three Exams                        300
   Final Exam (Comprehensive, Nov. 19) 100
   Quizzes (online in Connect)        35
   SmartBook assignments              70
   Homework in Connect                110
   Maximum possible points            615
8. Guidelines for grades in the course are as follows:
   A = 554 and above
   B = 492 – 553
   C = 431 – 491
   D = 369 – 430
   F = 368 or less
DISCUSSION BOARD

Two Discussion Boards are in eCourseware. Click on the Discussions tab in eCourseware. We have two forums there. In one, let’s introduce ourselves to each other. In the second forum, entitled Study Hall, I encourage you to share information with each other about homework assignments and study topics. Please take advantage daily of this opportunity to receive and provide information. 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 the textbook's explanation of operating leases. 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!!

COURSE POLICIES

E-Mail
All students are required to maintain and access their University of Memphis (@memphis.edu) email account. You can expect to receive official course correspondence from your professor at this email account. Any inability to receive incoming mail in a timely fashion (e.g., not regularly checking your email, having a “full mailbox” condition, etc.) is the student’s responsibility.

Exams
The three periodic exams during the semester will test your knowledge and understanding of the material in the chapters covered in this course. These exams will consist of multiple choice questions and problems. The problems will be similar to the Required Homework assignments in Connect. No make-up exams will be given. If you miss an exam your grade on the final exam will be substituted for that missed exam. You can only substitute the final exam grade for one missed exam. Grades are posted in eCourseware.

Technology Rules
Because of advances in cell phone technology, smart phones are able to store and transmit large amounts of data. For this reason, cell phones must be silenced and put away during exams and exam review (as they should be during all other class times).

During Exams
Exams are given online. Specific information regarding exam methodology and security will be provided prior to each exam.

The final exam is scheduled for Thursday November 19, beginning at 8:00am and ending at 10:00am. It cannot be dropped! Be certain you can take the final exam!

Student Services
Please access the FCBE Student Services page (http://www.memphis.edu/fcbeusso/index.php) for information about:

- Students with disabilities
- Tutoring and other Academic assistance
- Advising Services for Fogelman Students
- Technical assistance
KEYS TO SUCCESS IN THIS COURSE

To successfully master the course content you need to be an aggressive learner. Being an aggressive learner means that you must make the course a major priority. If you have the attitude that "I will work, socialize, play sports, etc., first, and then, if I have time, and am not too tired, I will study my accounting", you are not likely to do well in the course. Also, you must stay on top of the course schedule—do everything BEFORE the deadline. Study the chapters and do the assignments BEFORE DEADLINES, don’t wait until the last minute to meet deadlines, don’t put off preparing for exams until the night before or even two or three nights before—it takes longer than that. Don’t get behind the schedule—playing “catch-up” in intermediate accounting is a recipe for low or unacceptable performance.

Being an aggressive learner also involves the way you study. When you study it is not just a matter of reading the chapters. You must read and “fully understand” what you read. You may need to read the chapters, or parts thereof, more than once before you fully comprehend what it says. Most accounting texts provide a written discussion and explanation of topics and concepts followed by a quantitative example to illustrate the topics and concepts described. If you cannot fully comprehend the quantitative examples in the chapters you need to re-study the material until you can. Then you need to apply what you learned to the assigned exercises and problems.

WORKING HOMEWORK PROBLEMS

A word of caution about working exercises and problems is important:

Students frequently seek out the authors’ solutions to assigned homework, and then, instead of taking the time and putting forth the mental effort to attempt working the problems on their own, they just read the solutions provided by the authors and are deceived into thinking they know how to work the problems and “understand” the material. Reading the solutions to homework problems that someone else has provided is not the same as knowing the material well enough to work out the solutions on your own, and certainly does not insure that you really understand the material. What you are likely to learn is how a particular problem was solved by the authors, and if you needed to work that same problem on your own, or one very similar to it, you could probably do so. However, you probably could not work a different problem with different information and different requirements. Using the authors’ solutions can be helpful if you first work the assignments and then use the solutions to “check your work”. Learning how to solve accounting problems is not completely dissimilar to learning how to play basketball—you can learn some things about the game by watching others play it, but you will never learn how to sink 3-pointers unless you get off the bench and actually do it by yourself.

Suggestions for completing the assignments in Connect.

Complete your assignments before the date on which the schedule indicates that they are due. Early preparation will allow you to correct errors you inevitably will make in first attempts. You can solve each question as often as you want. I will count your highest score. It also will guard against technology issues with your own computer or with Connect itself. Once a deadline passes, the assignment will not be reopened.
1. PROBLEM SOLVING. Problem solving helps develop your understanding of the concepts studied and helps you remember the material for exams. I recommended that you learn how to work your homework assignments on paper before entering your answers in Connect. Read and study the chapter until you are comfortable that you understand the material, and then begin working on your homework assignments. Read the first assigned exercise/problem and determine the subject matter being considered. Look at the requirements and see if you can get started. If you feel like you don’t know what to do go back to the chapter material and read the section or paragraphs where the topic is discussed, study any numerical examples provided in the chapter and see if that will get you started. After you have worked the exercise/problem on paper then go to Connect and enter your answers there so you will get the points for doing the assigned work. Also, the Connect software will let you know if your answers are correct.

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 15 for example, Exercises (textbook numbers) 3, 4, 5, 9, 10 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 Problems described next.

3. PRACTICE PROBLEMS. An additional resource for solving the assignments for each chapter, particularly those without Guided Examples, is the Practice problems that are available. Most of the exercises and problems for the chapter are here. You can submit your answers to these problems 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. You may answer the Questions 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 3 hours working each chapter’s assignments.

   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.

5. SMARTBOOK ASSIGNMENTS. SmartBook 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.

CRITICAL THINKING & COMMUNICATION

In our projects on financial accounting requirements, you will be continually encouraged to question each requirement, (1) focusing on why, not just how, (2) learning differential analysis techniques to use in financial statement analysis, and (3) drawing conclusions that test your understanding of the issues discussed in the course. One of the goals is to foster a critical thinking mindset to help equip you to cope with the rapidly evolving standard-setting environment.
STUDY HABITS

Please find attached to this syllabus a document entitled “A Study Guide for Accounting Students.” That document contains some excellent advice on how to study and learn accounting. If you do what is recommends, you are much more likely to do well in the course.
This file is provided for convenience. The schedule below is the one listed in the syllabus but having it here in a single file keeps you from searching the syllabus to find the daily activities. Hope it helps.

**COURSE SCHEDULE for ACCT 4130-M50, Fall 2020 (Subject to Change if Needed)**

**NOTE:** The following schedule may be altered as circumstances might dictate. All changes that might occur will be communicated to students by University of Memphis email.

**August 17 - 25**  
*Chapter 15; “Leases”*  
Acquire access code and Register in Connect. Read and study Ch 15. Work on Ch 15 Quiz, SmartBook and Required assignments in Connect.

**August 26 – September 7**  
*Chapter 16; “Accounting for Income Taxes”*  
Read and study Ch 16. Work on Ch 16 Quiz, SmartBook and Required assignments in Connect.  
*Deadline, for quizzes, SmartBook and Required Homework for Chapters 15 and 16 is 11:59pm Monday, September 7, 2020.*

**September 8—Tuesday**  
*First Exam; Chapters 15-16.*

**September 9 – 23**  
*Chapter 17; “Pensions and Postretirement Benefit Plans”*  
Read and study Ch 17. Work on Ch 17 Quiz, SmartBook and Required assignments in Connect.

**September 24 – October 5**  
*Chapter 18; “Shareholders Equity”*  
Read and study Ch 18. Work on Ch 18 Quiz, SmartBook and Required assignments in Connect.

**October 6 – 19**  
*Chapter 19; “Share-based Compensation and Earnings Per Share”*  
Read and study Ch 19. Work on Ch 19 Quiz, SmartBook and Required assignments in Connect.  
*Deadline, for quizzes, SmartBook and Required Homework for Chapters 17, 18 and 19 is 11:59pm Monday, October 19, 2020.*

**October 20—Tuesday**  
*Second Exam; Chapters 17-19.*

**October 21 – 29**  
*Chapter 20; “Accounting Changes and Error Corrections”*  
Read and study Ch 20. Work on Ch 20 Quiz, SmartBook and Required assignments in Connect.

**PREPARATION FOR THE FINAL EXAM:** While there is still one additional chapter to cover, Chapter 21, and exam three over Chapters 20 and 21 to study for, you should begin preparation now for the final exam on November 19. The final is a comprehensive exam over all the chapters we have/will cover so setting aside some time each day/week to review the chapters on Exams one and two is advisable. Exam three is scheduled for November 17 and the final is just two days later on November 19—not much time to review the material from the five chapters on the first two exams.
October 30 – November 16

Chapter 21; “Statement of Cash Flows”
Read and study Ch 21. Work on Ch 21 Quiz, SmartBook and Required assignments in Connect.
 Deadline, for quizzes, SmartBook and Required Homework for Chapters 20, and 21 is 11:59pm Monday, November 16, 2020.

November 17—Tuesday
Third Exam; Chapters 20 – 21

November 17—Tuesday
Last day of classes

November 19—Thursday
Final Exam2
A STUDY GUIDE FOR ACCOUNTING STUDENTS

Check your study habits against these suggestions. There is no substitute for HARD WORK or for a DESIRE TO LEARN in studying accounting, but most of us could use our study time and our classroom periods more efficiently. There are some techniques that enable us to show better our ability on exams and receive better grades. See if you can use these suggestions to get maximum results for your study efforts.

READING THE TEXTBOOK

1. Studying accounting is not like reading fiction or even like studying history, mathematics, or economics.
   a. Each assignment in many accounting courses builds on previous assignments. If you do half-hearted work in Chapter 1, you may have difficulty in Chapter 2 and be lost in Chapter 3.
   b. Accounting books are condensed. Almost every sentence is important. Look over the chapter for content and then read carefully.

2. Read to understand "why".
   a. This is a technical subject, it is logical, it requires reasoning.
   b. Strive to be able to say, "I understand why they do that". If you can understand "why" in accounting, there is very little to memorize.
   c. Try to explain each new topic in your own words. Getting the ideas into your own words is better than being able to quote the book from memory.
   d. Be, critical! Ask your teacher for the reasons behind accounting methods that you do not understand.

3. Work PROBLEMS to understand "how".
   a. You may be able to "understand why they do that," but you must be able to do it yourself as well as understand. This is a do-it-yourself course.
   b. To be sure that you understand "how" as well as "why". Work the problems which illustrate the reading material in each chapter.

4. REMEMBER "why" and "how".
   a. Do not just keep up - consolidate - review as you go.
      (1) Go back to previous chapters and bring yourself up-to-date. See how this chapter builds on the last one.
      (2) If possible, rework one problem each week from some previous chapter. Rework problems that were difficult for you.
   b. Never wait until examination time to review your accounting. The review-as-you-go plan produces much better results. It does not take as long, and saves that last minute worry and sacrifice of other courses that goes with cramming.

5. Relate the things discussed in accounting to things that you already know - places you have worked - a family business - other courses. Try to see how this might help you do what you want to do in the future. See if you can use it right now - treasurer for campus organizations - part-time jobs - personal bookkeeping system.

6. If there is something you do not understand, prepare specific questions to ask your instructor. PIN-POINT THE THING THAT YOU DO NOT UNDERSTAND. (Some students keep up a notebook of points with which they have had difficulty.)
WORKING PROBLEMS

1. **RTP** (read the problem). **RTI** (Read the instructions). Scan the problem to see what is ahead of you.
2. Work the problems without "page flipping" back to the chapter.
   a. When in doubt look back at the chapter. However, you should have attempted to do the work before reviewing chapter material. An inability to work problems on your own indicates that either you do not understand or do not remember chapter material. You are not prepared for an examination.
   b. The "page-flipping" method is guaranteed to waste a maximum of your time and to produce a minimum of results.
3. Be neat and orderly. Sloppy calculations, messy papers, and general carelessness cause most errors in working accounting problems.
4. Keep up with your class.
   a. Check your problem against the solution presented in class.
   b. Find any mistakes you may have made.
   c. Be sure you understand the correct solution.
5. Note the part(s) of the problem with which you may have had difficulty and ask questions in class.

MAKE BEST USE OF CLASS TIME

1. Classes are never interesting unless you take part.
2. Be prepared before you go to class.
3. Don't be afraid to ask questions.
4. Students who make failing grades also fail to attend classes, fail to pay attention during class, fail to have their homework, and fail to ask the instructor for help. Avoid these pitfalls.

PREPARING FOR EXAMS

1. Be specific in your study; concentrate on the things which seem to be most important. (Some students make up an exam of their own).
   a. Note items that your instructor emphasizes in class.
   b. Determine topics for which most problems were assigned.
   c. Scan problems that were not assigned for problems that could be used on an examination.
   d. Read questions at the end of the chapters for good test questions.
2. Do not stop with just "getting the idea." Be sure that you can work problems without the aid of the book.
3. Every exam has an element of speed. Have your "how's" and why's" right at your finger tips. If you are slow, you probably need more study.
4. Students are not parrots. On a good exam you should be expected to give back something more than was in the textbook. A good exam should not be a carbon copy of a homework problem. It will probably approach the material covered from some different angle to test your ability to reason and understand rather than your ability to memorize.
5. When taking exams many points are lost because the student does not **READ THE PROBLEM**, is not neat and orderly (has poor form and makes math errors), or does not show calculations.
6. Examinations need not be a source of worry. It is seldom that conscientious effort is not rewarded.