

COURSE SYLLABUS AND SCHEDULE

Welcome to the Fun Course!

COURSE SYLLABUS AND SCHEDULE

Subject to Change

ACCOUNTING 1 SPRING 2015

Section 0102, Room GC-230 (General Classrooms Building)

Mondays and Wednesdays, 3:00 pm through 5:35 pm

WEST LOS ANGELES COLLEGE

LORENZO YBARRA, CPA, MBA

ADJUNCT ASSISTANT PROFESSOR

TEXTBOOK:

Fundamental Accounting Principles, by Wild, Shaw and Chiappetta; Twentyfirst Edition; published by McGraw-Hill Irwin. You also must have a valid "Connect" code.

Homework and textbook website for this class:

<http://connect.mheducation.com/class/ybarra-section-0102-spring-2015>

Publisher's "Connect" telephone: 800-331-5094.

INSTRUCTOR CONTACT:

ybarra.college@earthlink.net E-mail-begin subject line with WLAC

Instructor's telephone: 310-287-4200 ext. 8150 (not recommended)

Office Hours: Before and after class by appointment.

REQUIREMENTS:

Learning; familiarity with this Course Syllabus and Schedule;
homework; interest; participation and classroom discussion;
attendance (unless excused); alertness to announcements; written
examinations; quizzes; and a classroom presentation

Supplies: Textbook, lots of paper, pencils, eraser, Scantron
Forms No. 882-E (**every meeting**), calculator (optional)

No communication device or electronic gadget in operation during
class except for a calculator or by specific permission

BUDDY SYSTEM (you may have more than one buddy):

My buddy: _____

↓

Work tel.: _____

↓

Home tel.: _____

My buddy: _____

↓

Work tel.: _____

↓

Home tel.: _____

COURSE SYLLABUS AND SCHEDULE**W.L.A.C. STUDENT LEARNING OUTCOMES (SLOs)****A, B, C AND J ARE THE PRIMARY SLOs**

The course will address the learning outcomes of the students through the following pathways (with specific assessment tasks shown in bold italics):

A. CRITICAL THINKING: The analysis of problems by differentiating fact from opinions, using evidence and logic to reach conclusions and their consequences. *Students will be given a schedule of problems and exercises requiring the selection of appropriate material and the discarding of inappropriate material for each problem at hand.*

B. COMMUNICATION: The understanding of the process and promotion of the understanding of information from the issuer to the receiver. *The students will study and create examples of general business, general financial, and specific accounting reports to observe and experience the conveying of information. The students will be expected to comment on their understanding of the effectiveness of such reports. The class presentation projects are especially designed to assist with this learning outcome.*

C. QUANTITATIVE REASONING: The reasoning, analysis of problems, and synthesis of solutions that are quantitative in nature. *The students will be given extensive assignments that will require the use of quantitative analyses and solutions, especially emphasizing the concepts of the equation and managerial application.*

D. SELF-AWARENESS THROUGH INTERPERSONAL INTERACTION: The application of self-assessment to the macro environmental societal setting of education, community, career, location, government and other influencing attributes. *The students will be exposed to and expected to comment on various case examples of the individual meeting the opportunistic and challenging situations found in education, the community, career paths, government regulation and other attributes.*

E. CIVIC RESPONSIBILITY: The application of the principle of sharing the environmental societal setting for maximizing benefits to all concerned. *The student will be assigned problems that may have different answers depending upon the target impact on society, and the student will be asked to comment on the quality of the impact.*

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F. TECHNICAL COMPETENCE: The utilization of the appropriate technology available for situational needs. ***The classroom will use available college technology to expose the students to currently available technology. The students will study various available technologies. In addition, the students will be asked to comment in class participation on these, other available and envisioned technologies.***

G. CULTURAL DIVERSITY: The respectful engagement comparative and contrasting cultures in an effort to understand them and successfully benefit and survive. ***The students will be exposed to cultural differences through classroom participation and the likely resulting differing attitudes to business practices (especially international business practices).***

H. ETHICS AND MORALITY: The process of selecting just moral standards and the practice of high personal integrity through honesty and fairness in personal, professional and college endeavors. ***The students will be required to read and comment on the ethical presentations offered by the textbook, and to comment on ethical issues arising from classroom participation and the classroom presentations.***

I. AESTHETICS: The use of multiple modes of inquiry and approaches to engage with the arts and nature to establish continually a higher level of peace and comfort. ***The students will engage in discussions regarding the role of accountancy in business and society in promoting the acquisition and delivering of resources to provide for an engagement with the arts, nature, peace and comfort.***

J. MATHEMATICAL AND FINANCIAL OPERATIONS-CALCULATIONS: The use of formulas and mathematical tools to calculate and solve quantitative problems related to financial and accounting operations of a business workplace. ***The students will be exposed to basic and traditional mathematical formulae found in accounting, finance and general business. Further, the students will apply those formulae in their homework and classwork problem-solving assignments.***

COURSE SYLLABUS AND SCHEDULE**FORMAL ACCOUNTING 1 SLOs**

SLO #1. Complete an accounting cycle for a sole proprietorship according to Generally Accepted Accounting Principles (GAAP).

SLO #2. Generate and record payroll and payroll-related liabilities in accordance with state and federal laws and regulations.

**SPECIFIC COURSE OBJECTIVES
PROMOTING THE STUDENT LEARNING OUTCOMES**

To explain the basic concept of GAAP and to explain the basic GAAPs, including comparisons to IASB-IFRS

To explain the basic concept of an equation and to understand the basic accounting equation and the recording system used therein, including application of the General "Topical Organization, Accounting 1" below

To create, read, understand and analyze the basic financial statements from the perspectives of general reporting

To create, read, understand and analyze the basic explanatory notes found in a complete set of financial statements to the extent of this course

To understand and explain the basic types of businesses: service, merchandising and manufacturing; and to differentiate among the differing accounting techniques found in the different basic types of businesses

To be able **to define accounting** and its basic terminologies

To satisfy the course description and the student learning outcomes found in the WLAC catalog

To have the class members recognize each other as integral parts of the learning process

To apply the course materials to current business and economic topics

COURSE SYLLABUS AND SCHEDULE**GENERAL TOPICAL ORGANIZATION, ACCOUNTING 1**

- A. Accounting basics: accounting environment, financial statements, GAAP, business structures, assets, liabilities, equity, revenue, expenses
- B. Recording and reporting systems
- C. Cash, internal controls, receivables, merchandise inventories, payables and working capital
- D. Long-term assets and their disclosure and accounting
- E. Payroll basics
- F. Management issues
- G. Special issues:** special accounting issues of great interest to the general class

PASSING GRADE AND COURSE GRADE REQUIREMENTS

SPECIAL NOTE REGARDING PASSING: As part of the testing process to determine a student's learning outcome, REGARDLESS OF POINTS OR OTHER STANDING IN THE CLASS, FULL PARTICIPATION IN THE FINAL EXAM **AND** THE CLASSROOM PRESENTATION PROJECTS IS REQUIRED TO PASS THIS COURSE. Further, the course grade cannot be more than one grade level above the final exam's result.

SPECIAL NOTE REGARDING PARTICIPATION

YOUR DISCUSSION OF THE MATERIAL IS WELCOMED AND POTENTIAL SCHEDULE ADJUSTMENTS: The more the classroom time can be devoted to your questions, the more the class will become your customized class. **An intention is for the classroom time to be a discussion experience and enrich the learning experience not available in the textbook—especially to address your concerns of various accounting topics. *We should have fun; learning is rewarding and fun!* TO PROMOTE THE STUDENT LEARNING OUTCOMES, TO ACCOMMODATE YOUR QUESTIONS, AND TO PROMOTE AN EXCELLENT CLASSROOM EXPERIENCE AND OTHER FACTORS, THE DISCUSSION OF HOMEWORK OR TOPICS MAY OCCUR DIFFERENTLY THAN HEREIN SCHEDULED. HOWEVER, THE COURSE IS OVER ON MONDAY, JUNE 1, 2015. NOTHING WILL BE ACCEPTED AFTER JUNE 1, 2015.**

COURSE SYLLABUS AND SCHEDULE**SCHEDULE**

WEEK	BEGINNING	Homework Due	Student Preparation Due Date
MONDAY		and Other Information	and Classroom Discussion
MW i	FE 09	Textbook check "Our Store" exercise Introductions Grammar in accounting	CHPT 1 Accounting overview and accounting in business (Browse) APPENDIX A Interdisciplinary aspects
MW ii	FE 16	"Our Store" Connect Chpt 1 No class on Monday	"Our Store" exercise CHPT 2 Transactons Start classroom presentations
MW iii	FE 23	"Our Store" cont'd Connect Chpt 2 Review English and math	CHPT 2 Transactions cont'd CHPT 3 Adjustments and the financial statements
MW iv	MR 02	Connect Chpt 3 Class presentations Exam #1	CHPT 3 Adjs., F/Ss cont'd CHPT 4 Accounting cycle
MW v	MR 09	Connect Chpt 4 Class presentations	CHPT 1 Basics again CHPT 5 Merchandising
MW vi	MR 16	Connect Chpt 5 Class presentations	CHPT 6 Inventories and cost of sales
MW vii	MR 23	EXAM #2 Connect Chpt 6	APPENDIX B Present valuation
MW viii	MR 30	Class presentations Present valuation Homework TBA	Other important topics CHPT 7 Accounting informa- tion systems
MW ix	AP 06	No classes this week	Holiday April 04 through April 10

COURSE SYLLABUS AND SCHEDULE**SCHEDULE, CONT'D**

WEEK BEGINNING MONDAY	Homework Due and Other Information	Student Preparation Due Date and Classroom Discussion
MW AP 13 x	Connect Chpt 7 Class presentations	CHPT 8 Cash and internal controls
MW AP 20 xi	Connect Chpt 8 Exam #3	CHPT 9 Receivables Classroom presentations
MW AP 27 xii	Connect Chpt 9 Class presentations	CHPT 10 Long-term assets
MW MY 04 xiii	Connect Chpt 10 Class presentations	CHPT 11 Current liabilities
MW MY 11 xiv	Connect Chpt 11	CHPT 11 Current liabilities, Class presentations
MW MY 18 xv	Present value Class presentations Exam #4	Partnerships; corporations; statement of cash flows
MW MY 25 xvi	Review for final exam Final exam DE 17	Preparation for final exam Test from 2:45 to 4:45 pm
M JE 01 xvii	Final exam JE 01	Final exam at 4:00 p.m.

CHPT=Chapter C=Chapter FE=February MR=March AP=April MY=May
 MW=Monday, Wednesday JE=June APX=Appendix

CHAPTERS 12, 13, 14, 15 AND 16 HEREIN AND IN CONNECT ARE FOR REFERENCE ONLY, NOT FOR GRADED HOMEWORK.

COURSE SYLLABUS AND SCHEDULE**CRITICAL NOTICES**

CHAPTER PACING. IN GENERAL, EACH CHAPTER WILL BE DISCUSSED PRIOR TO YOUR BEING REQUIRED TO SUBMIT THE HOMEWORK. EACH CHAPTER IN THE TEXTBOOK WILL BE COVERED AT THE PACING OF APPROXIMATELY ONE OR TWO CHAPTERS EACH WEEK. THE RECOMMENDED WEEKLY HOMEWORK TIME IS TEN HOURS MINIMUM. YOU ARE REQUIRED TO COMPLETE THE READING BEFORE THE BEGINNING OF THE CLASSROOM DISCUSSION DATE IN THE SYLLABUS. PLEASE TAKE NOTE OF ANY CHANGES TO THIS SYLLABUS.

CLASS REGISTRATION. THE STUDENT MUST PROVIDE THE INSTRUCTOR WITH PROOF OF CLASS ENROLLMENT AT ANY TIME. THE STUDENT IS RESPONSIBLE FOR PROPER ENROLLMENT IN THE CLASS. THE INSTRUCTOR IS NOT RESPONSIBLE FOR ENROLLMENTS OR DROPS.

HOMEWORK PROCEDURES-EXAMINATIONS. ONCE A CHAPTER'S HOMEWORK IS DISCUSSED IN CLASS, IT IS DUE TO BE TURNED IN--THERE WILL BE NO SPECIAL CALL FOR HOMEWORK. ALL HOMEWORK WILL BE ON THE PUBLISHER'S "CONNECT ACCOUNTING," UNLESS OTHERWISE NOTED. THE STUDENT IS RESPONSIBLE FOR KEEPING TRACK OF HIS OR HER GRADES, CLASS POINTS, AND HOMEWORK -- FOR THE STUDENT'S OWN REFERENCE PURPOSES. YOU ARE RESPONSIBLE FOR READING AND PREPARING THE MATERIALS. HOMEWORK IS RATED AT 110 GRADING POINTS; A CHAPTER MUST BE 80% COMPLETE TO BE COUNTED. (THE CONNECT SCORING POINTS ARE NOT THE GRADING POINTS.) THE HOMEWORK DUE DATES ARE FINAL DUE DATES--PLEASE PLAN TO COMPLETE HOMEWORK BEFORE THOSE DATES. EXAMINATIONS SHALL BE BASED ON THE SCHEDULED DUE DATES FOR HOMEWORK AND CLASSROOM DISCUSSION, SO PLEASE KEEP YOUR READING AND HOMEWORK UP TO DATE.

IMPORTANT ADMINISTRATIVE DATES. CONSULT THE CATALOG OR SCHEDULE OF CLASSES OR THE ACADEMIC AFFAIRS OFFICE FOR OFFICIAL INFORMATION. THE STUDENT IS RESPONSIBLE FOR MEETING ALL ENROLLMENT, ADJUSTMENT AND DROP DATES.

IMPORTANT CLASSROOM PROCEDURES. EXAMINATIONS AND QUIZZES MAY BE WRITTEN, BE ON CONNECT (ON-LINE), USE SCANTRONS OR BE ORAL. QUESTIONS MAY BE MULTIPLE CHOICE, ESSAY, TRUE OR FALSE, ETC. HOMEWORK SUBMITTED MUST BE ORIGINAL. BRING CURRENT TOPICS TO CLASS FOR DISCUSSION. NO ELECTRONIC DEVICES OR GADGETS, UNLESS APPROVED BY THE INSTRUCTOR, MAY BE USED DURING CLASS TIME EXCEPT A SMALL CALCULATOR. THIS INCLUDES THE NON-USE OF CELLPHONES AND NO TEXTING DURING CLASS. NO GUM CHEWING NOR SMOKING IN CLASS.

ALL STUDENTS SHALL FOLLOW THE COLLEGE'S GUIDELINES OF DEPARTMENT, STANDARDS OF STUDENT CONDUCT, ACADEMIC POLICIES, RULES AND REGULATIONS, INCLUDING THOSE FOUND IN THE "COLLEGE CATALOG," AND OTHER GUIDELINES. ANY RUDE OR OFFENSIVE BEHAVIOR (WRITTEN, ORAL, GESTURE ETC.), OR OBSTRUCTION OR DISRUPTION OF THE CLASS, IN THE OPINION OF THE INSTRUCTOR, SHALL BE CAUSE FOR REMOVAL FROM THE CLASS. ALL STUDENTS ARE DIRECTED TO THE "STANDARDS OF STUDENT CONDUCT" FOUND IN THE CURRENT SCHEDULE OF CLASSES.

SPECIAL NEEDS. ANY STUDENT REQUIRING SPECIAL NEEDS SUCH AS FOR ACCESS, HEARING, VISION, ISOLATION, SPECIAL ATTENTION ETC., MUST REGISTER SUCH NEED WITH THE APPROPRIATE OFFICE, SUCH AS DISABLED STUDENT SERVICES OR ACADEMIC AFFAIRS. THE INSTRUCTOR IS NOT RESPONSIBLE FOR DIRECTLY PROVIDING THE SPECIAL NEEDS.

LOS ANGELES COMMUNITY COLLEGE DISTRICT ACADEMIC DISHONESTY POLICY: 9803.28 ACADEMIC DISHONESTY. VIOLATIONS OF ACADEMIC INTEGRITY INCLUDE, BUT ARE NOT LIMITED TO, THE FOLLOWING ACTIONS: CHEATING ON AN EXAM, PLAGIARISM, WORKING TOGETHER ON AN ASSIGNMENT OR PAPER OR PROJECT WHEN THE INSTRUCTOR HAS SPECIFICALLY STATED THAT STUDENTS SHOULD NOT DO SO, SUBMITTING THE SAME TERM PAPER TO MORE THAN ONE INSTRUCTOR, OR ALLOWING ANOTHER INDIVIDUAL TO ASSUME ONE'S IDENTITY FOR THE PURPOSE OF ENHANCING ONE'S GRADE.

COURSE SYLLABUS AND SCHEDULE

OFFICE HOURS. OFFICE HOURS ARE AVAILABLE ON SATURDAYS, ONE-HALF HOUR BEFORE CLASS BY APPOINTMENT AND NORMALLY FOR ONE HOUR AFTER CLASS ON A FIRST-COME, FIRST-SERVED BASIS.

DISABILITY ACCOMMODATION STATEMENT. STUDENTS WITH A VERIFIED DISABILITY WHO MAY NEED A REASONABLE ACCOMMODATION(S) FOR THIS CLASS ARE ENCOURAGED TO NOTIFY THE INSTRUCTOR AND CONTACT THE DSPS OFFICE OR THE OFFICE FOR SPECIAL SERVICES AS SOON AS POSSIBLE. ALL INFORMATION WILL REMAIN CONFIDENTIAL. Also, see "Special Needs" above.

TUTORING. THE COLLEGE USUALLY PROVIDES TUTORING OR OTHER ACADEMIC ASSISTANCE. PLEASE INQUIRE AT THE TUTORING CENTER, COUNSELING OFFICE, OR ACADEMIC AFFAIRS. ALSO, PLEASE SEE THE COLLEGE CATALOG FOR FURTHER INFORMATION. THE INSTRUCTOR ENCOURAGES YOU TO UTILIZE THE TUTORING SERVICES IF YOU NEED THEM.

CHAPTER INCLUSION. EACH CHAPTER ASSIGNED INCLUDES THE ENTIRE CHAPTER: ALL PARTS AND ANY APPENDIX.

IT IS STRONGLY RECOMMENDED THAT THE FOLLOWING RESOURCES FOUND AT THE OF EACH CHAPTER ARE STUDIED: QUICK CHECK, DECISION MAKER, DECISION ETHICS, KEY TERMS, AND THE MULTIPLE CHOICE QUIZ. THE ANSWERS ARE IN YOUR TEXTBOOK.

IN ADDITION, THE DISCUSSION QUESTIONS FOUND AT THE END OF EACH CHAPTER SHOULD BE OF INTEREST.

COLLEGE CATALOG. THE COLLEGE CATALOG OF WLAC IS AN OFFICIAL COLLEGE DOCUMENT AND IT IS INCORPORATED HEREIN THROUGH REFERENCE.

GIFTS AND CLASS SOCIAL ACTIVITIES. IT IS AGAINST THE INSTRUCTOR'S POLICY TO RECEIVE GIFTS OF ANY VALUE FROM AN INDIVIDUAL STUDENT. BASED ON DEPARTMENT POLICY ANY GIFTS ARE TO BE FROM THE ENTIRE CLASS AND OF *DE MINIMIS* VALUE.

CLASS SOCIAL ACTIVITIES ARE ON A VOLUNTARY BASIS AND NO ONE IS REQUIRED TO CONTRIBUTE, E.G. A CLASS SOCIAL PARTY IS OPEN TO ALL CLASS MEMBERS AND NO MEMBERS IS OBLIGATED TO CONTRIBUTE TOWARDS ANY OF THE EXPENSES OR ITEMS.

COURSE SYLLABUS AND SCHEDULE**CLASSROOM PRESENTATION PROJECTS**

Each student is responsible for two presentations, one on business or accounting ethics, and one on a business or accounting topic. The presentations are to be specific to a point and short. Brevity and timing will be important.

Presentations are to be written (printed) and presented orally. (NO handwritten submissions.) Written reports are limited to two pages. Oral reports are limited to three minutes. A discussion period will follow each report and is limited to five minutes.

*Students may select or be assigned one of the following listed topics if an approved topic is not otherwise requested by the student. The presentation **MUST** give due regard to at least one of the Student Learning Outcomes and to one of the specified Course Objectives, both delineated earlier.*

TOPICAL SUGGESTIONS

1. Accounting for pending litigation
2. California Lottery payment practices
3. Consumer fees by telephone companies
4. Consumer fees by credit card companies
5. Bank fees on consumer or commercial bank accounts
6. Trends in employee compensation
7. Trends in upper executive compensation

8. Interplay of interest and principal regarding fixed payments
9. Trends in part-time and full-time employment
10. Trends in international accounting standardization--IFRS
11. Trends in United States GAAP
12. A flat-rate federal income tax
13. Recent fraud cases (publicly reported)
14. Sales-use tax issues (especially in California)

15. Taxes other than income and sales-use
16. Basics of motion picture revenue accounting
17. Famous business cases: "Western Electric, Hawthorne Plant"
18. Famous auditing cases: "Wesson Oil, PriceWaterhouse audit"
19. Hidden price increases
20. Internal Control failure--specific fraud experience
21. Cash back on credit card purchases

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CLASSROOM PRESENTATION PROJECT COVERSHEET

Fall 2014 Accounting 1

Circle one: #1 Ethics #2 Topical

Student: _____

Topic and Point: _____

Presentation Date: _____

A PRESENTATION TO THE CLASSMATES

METRICS OF EVALUATION

ORAL PRESENTATION

WRITTEN PRESENTATION

USEFUL INFORMATION

SLO _____

ACCOUNTING RELEVANCY

PRIMARY CURRENT SOURCE (ATTACH)

POINT MADE (INCLUDING REASONING)

TOTAL POINTS, 20 EACH

Use copies of this page for your actual presentation report coversheets. A completed coversheet is required (mandatory) to receive a grade.

COURSE SYLLABUS AND SCHEDULE**SPECIAL VOCABULARY LIST
TO BE MAINTAINED ON AN ONGOING BASIS**

<u>accounting</u>	<u>fiscal</u>	<u>asset</u>	<u>well</u>
<u>lend</u>	<u>calendar</u>	<u>liability</u>	<u>good</u>
<u>loan</u>	<u>interim</u>	<u>equity</u>	<u>soup du jour</u>
<u>GAAP</u>	<u>corporation</u>	<u>depreciation</u>	<u>diur - jour</u>
<u>articulate</u>	<u>parent company</u>	<u>FICA</u>	<u>journal</u>
<u>year</u>	<u>subsidiary co.</u>	<u>FIFO</u>	<u>ledger</u>
<u>accrue</u>	<u>LIFO</u>	<u>NIFO</u>	<u>subject</u>
<u>equation</u>	<u>conservatism</u>	<u>SAYSO</u>	<u>predicate</u>
<u>cost</u>	<u>expense</u>	<u>year</u>	<u>IFRS</u>
<u>Caboose Theory</u>	<u>Mushroom Theory</u>	<u>3-line Heading</u>	<u>wealth sources</u>
<u>Second Mouse T.</u>	<u>Greater Fool T.</u>	<u>Mgt. Golden Rule</u>	<u>subsidiary lgr.</u>
<u>amortization</u>	<u>depletion</u>	<u>unearned rev.</u>	<u>awesome</u>
<u>you know</u>	<u>like</u>	<u>anda</u>	<u>inc. vs. ink</u>
<u>e.g.</u>	<u>i.e.</u>	<u>parts of speech</u>	<u>financial stmts.</u>
<u>NBV</u>	<u>FOB</u>	<u>EOM</u>	<u>LCOM</u>
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COURSE SYLLABUS AND SCHEDULE**GRADING COMPONENTS**

Homework-class work	110 pts
Interim exams, best three of four, @ 100 points	300
Final examination	150
Classroom presentation project	40
Quizzes	40
Classroom participation	<u>60</u>
Total semester	<u>700</u> pts.

FINAL LETTER GRADING

(The Semester Percentages Are Controlling)

91.0% or above	637 to 700 pts. A
81.0 to 90.9	567 to 636 pts. B
61.0 to 80.9	427 to 566 pts. C
51.0 to 60.9	357 to 426 pts. D
Below 51.0%	Below 357 pts. F

GRADING CONTROL -- TO BE MAINTAINED BY THE STUDENT

HOMWORK:	Chpts.	1	2	3	4	5	6	B	7	8	9	10	11
OS1	OS2	OS3	(OS=Our Store)	_____	_____	_____				TOTAL H/W	_____	_____	_____
EXAM 1	_____	EXAM 2	_____	EXAM 3	_____	EXAM 4	_____						
QUIZ 1	_____	QUIZ 2	_____	QUIZ 3	_____	QUIZ 4	_____						
ADD'L	_____	ADD'L	_____	PROJ 1	_____	PROJ 2	_____						

ANOTHER SPECIAL NOTE*Best Wishes for a Semester of Fun and Learning!*