

Course Syllabus

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ACCOUNTING 1

Principles of Accounting

Professor Daniel

West Los Angeles College

COURSE SYLLABUS

Winter 2017

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*USE the above email for any communications with me, instead of the one built into Canvas (standard email is easier for both you and I to manage).

COURSE DESCRIPTION

This course introduces the student to the sole proprietorship, partnership, and corporate forms of ownership. This course also familiarizes the student with recording, classifying and interpreting financial data for service and

merchandising businesses. It includes a study of the journals, ledgers and financial statements used by these entities. Financial analysis and managerial accounting are included in each chapter. Also covered are computerized accounting systems, internal control, ethics, cash, accounts and notes receivable, merchandise inventory, plant assets and intangible assets, liabilities, and equity accounts.

COURSE MATERIAL

1.) Textbook: Financial & Managerial Accounting, 6th. Edition
by Wild, Shaw, Chiappetta

McGraw-Hill Publishing, © 2016

2.) Connect via McGraw-Hill Connect (WLAC) in course link.

GRADING

Exams = ~ 59%

Homework = ~ 23.5%

LearnSmart = ~ 14%

Assignment Zero + Compliance Zero = ~ 3.5%

GRADING SCALE

90% & Over = A

80% to 89% = B

70% to 79% = C

60% to 69% = D

Below 60% = F

WELCOME

Welcome to Accounting 1

This course section is an "on-line" class that includes mandatory ongoing weekly participation.

The vertical bar at the left will give you access to the "e-content" associated with this course.

I look forward to a most productive Winter 2017 semester with our undertaking the mastery of Accounting.

Professor Daniel

KNOW THIS

There frequently appears to be some lack of clarity (among some students) regarding what this course is and is not.

There also is some lack of clarity or understanding of what an online course is and is not.

I must note that it is very important to understand that lack of understanding does not make any student a bad person and just means that apparently things have not been clearly articulated to a level of complete and unambiguous understanding.

The work load for a student in an online course is many many times heavier than that of an on ground class student.

An online student has to be both a student and teacher of the material whereas in an on ground accelerated class students have me at the front of the room for fourteen(14) hours per week. Yes, fourteen (14) hours of actual face-to-face lecture per week - this is what you are giving up and personally taking on that responsibility yourself.

An online student is conveyed the information via one medium (written) whereas an on ground student is conveyed the exact same information via three mediums (written, visual and audible).

The State of California views this online class from a unit credit perspective and letter grade perspective the same as it does an on ground class.

There is no expected and/or legally acceptable academic differences between an online course and that of an on ground class. The only difference is in that of delivery method.

In short, a phenomenally greater amount of responsibility is placed upon an online student to study, comprehend, analyze and internalize the Accounting 1 material.

Now with those differences addressed, it is now important for us all to understand that an online class, just as an on ground class, must have order, structure and most important a single leader.

That leader is myself as your professor.

I do not need nor desire help and/or input regarding the management of this course.

I must openly admit that I am somewhat dismayed and a bit perplexed over some students belief that an online class is an open forum for your opinion regarding class management matters.

It is not.

I do not debate and/or change previously communicated administrative plans because someone is mad, upset or simply just does not like it.

I would not do that in an on ground class and accordingly will not do it in an online course.

From the first day of class, you are provided 100% (everything) you need to know about the administrative management of this course.

At this point in time, each student should fully review the extensive volume of material and immediately decide if this is a class that they could live with.

Deciding that a class is not for you, is neither a good or bad thing, it is simply an "is" thing.

I want each of you in an environment where you will have academic success and if my style does not suite you, ok (that does not make you or me bad or good, it just means people are different and differences sometimes lead adults to make various alternative decisions).

I will enjoy having each of you as students in this course but every student needs to fully understand that I lead this class.

The anonymity of the internet leads individuals (not just students) to say and do things that otherwise would not be done when interacting with someone face to face.

I have never and will not now and will not in the future ever accept communications or a lack of decorum that I would not accept in an on ground course.

Once again, recall that the State of California expects and views this online course from a credit and transfer grade perspective the same as an on ground course so both legally and morally similar exams and quizzes in nature and timing is appropriate.

From a State of California perspective via the education code, we are required to meet something call Student Learning Outcomes and there are not separate Student Learning Outcomes for online and on ground classes. They are the same.

Cheating and/or hiring or having persons to do your work for you and/or persons committing plagiarism are all items that are unacceptable within this course. Cheaters, particularly those having someone else do their work, are the lowest of the low (disgusting) and are not welcomed here.

If you know of someone cheating, you may always confidentially tell me, just as you would be able to do in an on ground class.

You must regularly look at and be aware of the in course announcements. This is a five unit class - most college classes are three units - this class is almost two normal length classes.

Decorum, order, structure. I am not going to say that all of you will like me. I am actually ok with you not liking me. But what I find is no student can say that I am not a person of integrity and fairness. At the end of the day, there are many things in life that we all do not like BUT to function as a civilized society we all must understand that decorum, order and structure is both necessary and beneficial.

THE SCHEDULE: VERY FAST!

This course is five (5) weeks. It is important that you assess the requirements of this course and your own personal calendar NOW so that you will be able to plan ahead.

Look honestly at your outside commitments and the course requirements. Review the syllabus with respect to your own calendar, particularly noting that "Homework"and "Exams" are given weekly and due by a specific date. THERE WILL BE NO MAKE UP "EXAMS" OR "HOMEWORK." Therefore, it is imperative that you make note of "Exam" and "Homework" schedules and make any schedule modifications that are necessary by you.

SLO'S - STUDENT LEARNING OUTCOMES

Student Learning Outcomes (SLO's) are statements of expectation that

clarify what students should know and be capable of at the end of instruction as a result of a faculty's interaction with them. The SLO's for this course are as follows:

1. Student will be able to record, classify and interpret financial data and prepare reports for service and merchandising businesses.

As assessed by: **Chapter Exams**

2 Student will complete a comprehensive accounting cycle problem, including transaction recording, posting, summarizing period results in a trial balance, making adjusting and closing entries, and preparing the related financial statements.

As assessed by: **Chapter Exams**

3. Demonstrate a level of engagement in the subject matter that reveals their understanding of the value of the course content beyond the task itself, specifically as it relates to linking the relevance of course content to careers in business and accounting and their personal lives.

As assessed by: **Chapter Exams**

HOMEWORK

All homework for this course must be submitted via McGraw-Hill Connect.

Assignment due dates are all currently disclosed within both Canvas and McGraw-Hill "Connect."

When registering within Connect, use the EXACT spelling of your name as it is within the official LACCD student registration system. For assignment grading audit reconciliation purposes, there must be continuity between the two systems. As such, if your name has changed, you should officially change it within the LACCD student registration system prior to entering it that way within the McGraw-Hill Connect system.

Lastly, do not enter your name with all capital letters (i.e. use standard capitalization with first letter of each name capitalized).

ACADEMIC INTEGRITY

The purpose of the exams in this online course is to be the same as the purpose of exams within a physical course. This purpose is to test if you have properly studied the chapter and understand the information. To help with your mastery of the information, I have provided an in-depth lecture for each chapter. These lectures should be used as an augmentation tool for your reading and study of your course textbook. Though this is an online course, I consider the level of academic integrity to be the same as that of my on-site physical courses. Hence, I expect that each student has studied all the chapter material and when the exam is taken, they are not there with the book open. In short, my expectation is that during the exam, students are simply taking the information from within their head and completing the exam. Exams are to be taken individually and not with another classmate. The same standards that apply in a physical course, definitely apply within this online course. I encourage each of you to study the material, do the homework and stay focused.

ATTENDANCE

It is crucial that you do not miss any assignments and/or participation!

Accounting is a cumulative subject. Each chapter builds upon information you have learned and understood in previous chapters. If you do not understand Chapter 1, Chapter 2 will not make any sense. If you do not

understand Chapter 2, Chapter 3 will not make any sense, etc. If you miss assignments, you will really feel lost in this class.

Therefore, participation is very important.

BASIC NETIQUETTE

Basic netiquette rules of interpersonal respect and decent language apply in any communications with instructors, Etudes, WLAC administration, or classmates. Please respect the privacy and the sensibilities of others in this course. Do not invade the privacy of your fellow students by sending unsolicited e-mails. This is NOT appropriate.

This is a business course. Therefore, you should communicate as if you are in a business environment. As a result, raging, swearing, and gossiping is NOT considered acceptable communication within this class. You will lose your email privileges and your right to complete the course with a passing grade if you violate basic netiquette.

NO DEBATE

If you are used to having your way - this is not the class for you.

This is not a self-paced course whereby a student may get around to doing things when they decide to. Just as in an on ground course, students are expected to be on going active participants within this course. Just as in an on ground course, this online course has structure, order, definitive due dates and times. Just as in an on ground course, the expectations and requirements for this course are not open to debate and/or discussion. I would not do that in an on ground course and therefore will not do that in an on line course.

The State of California views this online class from a unit credit perspective and letter grade perspective the same as it does an on ground class. There is no expected and/or legally acceptable academic differences between an on line course and that of an on ground class. The only difference is in that of delivery method.

You will not out email me into submission - it is truly amazing how many students think that this will work. A two page email complaining about something that you "think" should be "run" your way will be meet will a simple "it is not your job to run the class but instead to be a student and I and I along am both qualified and experienced in the proper running (i.e. execution) of a college course."

If as a teenager and now an adult, you feel that everything is open to debate, this is not the class for you. I am not telling you this to scare or intimidate you, I am trying to save both you and me the drama that will result and my inevitable ending of said drama before it gets started.

You are here to be a student and I a professor and this class (just as most things in life) works best when we each both understand and execute our roles to the fullest.

ASSIGNMENT DUE DATES

One of the advantages to an online class is the flexibility it offers in when and where students choose to do the work. Another advantage is the opportunity to interact with other students online. To support both objectives, assignments have target due dates. You are free to submit assignments early, but you should keep up with the targets to avoid having a great deal to do at the end of a due date.

Must READ Announcements

Sometimes students ask me questions that have already been extensively answered either with the course Syllabus and/or with the in course wide announcements. To the left of the page in Canvas there is a link entitled "Announcements." This link is the second item from the top on the left side of your Canvas course shell for this class. Contained within this "Announcements" link is valuable and highly informative information. Each student should immediately go and look within the "Announcements" link.

AUDIT NOTICE

All assigned grades within the course grade book are tentative until a final audit review at course end is both conducted and finalized. This audit review includes but is not limited to a plagiarism audit. If a student is found to be engaging in or to have engaged in actions and/or behavior (i.e. cheating) that violates the code of academic conduct, those scores assigned on said assignments will be adjusted to a score of zero (0) and a report submitted by the Professor to the West Los Angeles College Academic Affairs office for college sanctioned disciplinary actions and inclusion in said students permanent academic records. DO NOT CHEAT.

CHEATING

This does not apply to most of you but I am unable to just look at someone and immediately tell who should be told this and who should not. Unfortunately, I have no choice but to unbiasedly tell it to all (even ones who never ever would cheat and/or engage in unethical behavior - I know that this is the majority of you).

I am made to recall something I learned as a youngster: "rules that often affect the many are often the result of the actions of the few or even the one." It is unfortunate that the few or even the one can have so much negative influence on our society. As an analogy, I travel often and I am sure you have at least once thought while going through TSA at the airport, "this is just a bit much because I know that I am not doing anything wrong." I know that I have had that thought and yes, the majority (dare I say 99%) of air travelers are not the problem but it is that less than 1% that has resulted in all of these procedures and processes that honestly negatively affect the 99% of us.

This course's anti-cheating procedures and processes and audits are not for the 99% of you but unfortunately must be applied to 100% of the class so that the 1% are kept in check. Simply put, a sign of the time that I as a Professor have to unfortunately operate with. As it relates to the policies of the class, I

am not asking any student's opinion, thoughts, likes or dislikes on this matter. I simply ask for your understanding from those of you in the majority of non-cheaters and ethical students.

And to those of you in that 1%, shame on you - your kind and actions are not wanted here and will be actively sought out and negative academic consequences befall you.

NON-PERMANENT DISCLOSURE

To augment the academic integrity of this online course, Exams are not permanently returned to students.

OFFICE HOURS

Just as in a traditional course, this online course primarily meets Monday through Friday and I am available to you during that time. All interaction is via the "net" as there is no on ground component to this online course. Over the years, I have found that it positively assists students to have access to all assignments and information over the weekend and as such, I do open and make available all new chapters (i.e. homework, discussions, etc.) beginning 12:00 a.m. midnight PST Saturday morning (i.e. Friday night) - thereby you have the entire weekend to both study and execute work on the relevant chapters.

I make these chapters available to you over the weekend as a courtesy to you, yet you must understand that as your professor I am available to you Monday through Friday and do not answer emails over the weekend. Moreover, as your professor, I will respond to weekday emails and/or comments and/or questions within 24 to 48 hours.

COURSE CONTENT

Chapter 1

Accounting In Business

Chapter 2

Accounting for Business Transactions

Chapter 3

Adjusting Accounts for Financial Statements

Chapter 4

Accounting For Merchandising Operations

Chapter 5

Inventories and Cost of Sales

Chapter 6

Cash and Internal Controls

Chapter 7

Accounting For Receivables

Chapter 8

Accounting For Long-Term Assets

Chapter 9

Accounting For Current Liabilities

Chapter 10

Accounting For Long-Term Liabilities

Chapter 11

Corporate Reporting and Analysis

Chapter 12

Reporting Cash Flows

CONTENT DISTRIBUTION

20% Managerial and Decision Making Uses of Accounting in Business

7% Analyzing and Recording Transactions

7% Adjusting Accounts and Preparing Financial Statements

9% Completing the Accounting Cycle

7% Accounting for Merchandising Operations

7% Inventories and Cost of Sales

8% Accounting Information Systems

7% Cash and Internal Controls

7% Accounting for Receivables

7% Plant Assets, Natural Resources, and Intangibles

7% Current Liabilities and Payroll Accounting

7% Accounting for Partnerships

INSTRUCTOR PROFILE

Professor C. Daniel

Professor Daniel has taught for seventeen (17) years and has led courses inclusive of Accounting 1, Accounting 2, Intermediate Accounting, Small Business Accounting and Excel for Accounting.

Professor Daniel worked for three (3) years at the international accounting firm of KPMG LLP. He was based out of the downtown Los Angeles office and held the title of financial services auditor. As an auditor within

the financial services area, he focused primarily on banks and other financial institutions.

Professor Daniel has a Masters of Accounting degree from the University of Southern California (USC). His Bachelor of Science in Accounting is from Southern University in his hometown of Baton Rouge, Louisiana. He has done additional accounting research at the University of Illinois at Urbana Champaign and the University of California Berkeley.

Professor Daniel has extensive audit philosophy in the areas of manufacturing, public sector, entertainment, consumer markets,

Professor Daniel has an extensive background within both academia and business, making him a highly skilled and knowledgeable individual within the areas of accounting, business, finance, economics, and computer science.

CODE OF ACADEMIC CONDUCT

Honest and ethical students are protected in this class. The Code of Academic Conduct, which is posted around campus and printed in the Student Handbook, reminds students of their responsibility to behave in an honest and ethical manner. It is your responsibility to familiarize yourself with this code.

Please be extremely careful that you do not engage in any behavior that could even be construed as cheating.

NO MAKEUPS

- NO MAKEUP OR EARLY EXAMS WILL BE GIVEN UNDER ANY
- NO MAKEUP OR EARLY ASSIGNMENTS WILL BE GIVEN UNDER ANY CIRCUMSTANCES

ADJUSTMENTS

- Adjustments, as deemed necessary by the professor, may be made to this syllabus.

OBJECTIVES

Upon satisfactory completion of the course, students will be able to:

1. Describe the nature of a business, the role of accounting in business, the importance of business ethics, the basic principles of proper ethical conduct, the profession of accounting, and the financial statements of a proprietorship and explain how they interrelate. Summarize the development of accounting principles and relate them to practice. State the accounting equation, define each element of the equation, and explain how business transactions can be stated in terms of the resulting changes in the basic elements of the

accounting equation. Use the ratio of liabilities to owner's equity to analyze the ability of a business to withstand poor business conditions.

2. Explain why accounts are used to record and summarize the effects of transactions on financial statements, and describe the characteristics of an account. List the rules of debit and credit and the normal balances of accounts. Analyze and summarize the financial statement effects of transactions. Prepare a trial balance and explain how it can be used to discover errors. Discover errors in recording transactions and correct them. Use horizontal analysis to compare financial statements from different

3. Explain how the matching concept relates to the accrual basis of accounting and why adjustments are necessary. List the characteristics of adjusting entries, journalize entries for accounts requiring adjustment, summarize the adjustment process and prepare an adjusted trial balance. Use vertical analysis to compare financial statement items with each other and with industry averages.

4. Prepare a work sheet. Prepare financial statements and adjusting and closing entries from a work sheet. Review the seven basic steps of the accounting cycle. Explain what is meant by the fiscal year and the natural business year. Analyze and interpret the financial solvency of a business by computing working capital and the current ratio.

5. Define an accounting system and describe its implementation from a managerial perspective. List the three objectives of internal control, and define and give examples of the five elements of internal control. Journalize and post transactions in a manual accounting system that uses subsidiary ledgers and special journals. Describe and give examples of additional subsidiary ledgers and modified special journals. Apply computerized accounting to the revenue and collection cycle.

6. Distinguish the activities of a service business from those of a merchandising business. Journalize the entries for merchandising transactions. Prepare a chart of accounts and an income statement for a merchandising business. Describe the accounting cycle for a merchandising business. Compute the ratio of net sales to assets as a measure of how effectively a business is using its assets.

7. Describe the nature of cash and the importance of internal control over cash. Summarize basic procedures for achieving internal control over cash receipts and cash payments, including the use of a voucher system. Describe the nature of a bank account and its use in controlling cash. Prepare a bank reconciliation and journalize any necessary entries. Account for small cash transactions using a petty fund. Summarize how cash is presented on the balance sheet. Compute and interpret the ratio of cash to current liabilities.

8. List the common classifications of receivables. Summarize and provide examples of internal control procedures that apply to receivables. Describe the nature of and the accounting for uncollectible receivables. Journalize the entries for the allowance method of accounting for uncollectibles, and estimate uncollectible receivables based on sales and on an analysis of receivables. Journalize the entries for the direct write-off method of uncollectible receivables. Describe the nature and characteristics of promissory notes. Journalize the entries for notes receivable transactions. Prepare the Current Assets presentation of receivables on the balance sheet. Compute and interpret the accounts receivable turnover and the number of days' sales in receivables.

9. Summarize and provide examples of internal control procedures that apply to inventories. Describe the effect of inventory errors on the financial statements. Describe three inventory cost flow assumptions and how they impact the income statement and balance sheet. Compute the cost of inventory under the perpetual and periodic inventory systems using the first-in, first-out; last-in, first out; and average cost methods. Compare and contrast the three inventory costing methods. Compute the proper valuation of inventory at other than cost, using the lower-of-cost-or- market and net realizable value concepts. Prepare a balance sheet presentation of merchandise inventory. Estimate the cost of inventory using the retail method and the gross profit method. Compute and interpret the

10. Define fixed assets and describe the accounting for their cost. Compute depreciation, using the straight-line, units-of-production, and declining balance methods. Classify fixed costs as either capital expenditures or revenue expenditures. Journalize entries for the disposal of fixed assets. Define a lease and summarize the accounting rules related to the leasing of fixed assets. Describe internal controls over fixed assets. Compute depletion and journalize the entry for depletion. Journalize the entries for acquiring and amortizing intangible assets. Describe how depreciation expense is reported in an income statement, and prepare a balance sheet that includes fixed assets and intangible assets. Compute and interpret the ratio of fixed assets to long-term liabilities.

11. Define and give examples of current liabilities. Journalize entries for short-term notes payable. Describe the accounting treatment for contingent liabilities and journalize entries for product warranties. Determine employer liabilities for payroll. Describe payroll accounting systems. Journalize entries for employee fringe benefits. Use the quick ratio to analyze the ability of a business to pay its current liabilities.

12. Describe the characteristics and advantages and disadvantages of the partnership form of business organization. Journalize partnership entries.

FINANCIAL LITERACY

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4th Semi-Annual at WLAC Spring 2017. "Follow" and "Like" below:

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Professor Daniel

Assignments Summary:

Date	Details	
Thu Jan 5, 2017	 Compliance Zero (https://ilearn.laccd.edu/courses/12432/assignments/151914)	due by 11:59pm

Date	Details	
Fri Jan 6, 2017	 Assignment Zero (https://ilearn.laccd.edu/courses/12432/assignments/151773)	due by 11:59pm
Tue Jan 10, 2017	 Exam Zero (Remotely Proctored) (https://ilearn.laccd.edu/courses/12432/assignments/151925)	due by 11:59pm
Wed Jan 11, 2017	 Chapter 1. Accounting in Business (https://ilearn.laccd.edu/courses/12432/assignments/151760)	due by 11:59pm
	 Chapter 2. Accounting for Business Transactions (https://ilearn.laccd.edu/courses/12432/assignments/151745)	due by 11:59pm
	 Chapter 3. Adjusting Accounts for Financial Statements (https://ilearn.laccd.edu/courses/12432/assignments/151761)	due by 11:59pm
Thu Jan 12, 2017	 Chapter 1 - Homework (https://ilearn.laccd.edu/courses/12432/assignments/151765)	due by 11:59pm
	 Chapter 2 - Homework (https://ilearn.laccd.edu/courses/12432/assignments/151738)	due by 11:59pm
	 Chapter 3 - Homework (https://ilearn.laccd.edu/courses/12432/assignments/151767)	due by 11:59pm
Fri Jan 13, 2017	 Exam01 (Remotely Proctored) (https://ilearn.laccd.edu/courses/12432/assignments/163534)	due by 11:59pm
	 Exam02 (Remotely Proctored) (https://ilearn.laccd.edu/courses/12432/assignments/163537)	due by 11:59pm
Sat Jan 14, 2017	 Exam 03 (Remotely Proctored) (https://ilearn.laccd.edu/courses/12432/assignments/151907)	due by 11:59pm
Wed Jan 18, 2017	 Chapter 4. Accounting for Merchandising Operations (https://ilearn.laccd.edu/courses/12432/assignments/151769)	due by 11:59pm
	 Chapter 5. Inventories and Cost of Sales (https://ilearn.laccd.edu/courses/12432/assignments/151748)	due by 11:59pm
	 Chapter 6. Cash and Internal Controls (https://ilearn.laccd.edu/courses/12432/assignments/151757)	due by 11:59pm
Thu Jan 19, 2017	 Chapter 4 - Homework (https://ilearn.laccd.edu/courses/12432/assignments/151763)	due by 11:59pm
	 Chapter 5 - Homework (https://ilearn.laccd.edu/courses/12432/assignments/151754)	due by 11:59pm
	 Chapter 6 - Homework (https://ilearn.laccd.edu/courses/12432/assignments/151737)	due by 11:59pm
Fri Jan 20, 2017	 Exam 04 (Remotely Proctored) (https://ilearn.laccd.edu/courses/12432/assignments/151910)	due by 11:59pm
	 Exam 05 (Remotely Proctored) (https://ilearn.laccd.edu/courses/12432/assignments/151911)	due by 11:59pm
Sat Jan 21, 2017	 Exam 06 (Remotely Proctored) (https://ilearn.laccd.edu/courses/12432/assignments/151915)	due by 11:59pm

Date	Details	
Wed Jan 25, 2017	i Chapter 7. Accounting for Receivables https://ilearn.laccd.edu/courses/12432/assignments/151749	due by 11:59pm
	i Chapter 8. Accounting for Long-Term Assets https://ilearn.laccd.edu/courses/12432/assignments/151741	due by 11:59pm
	i Chapter 9. Accounting for Current Liabilities https://ilearn.laccd.edu/courses/12432/assignments/151735	due by 11:59pm
Thu Jan 26, 2017	i Chapter 7 - Homework (https://ilearn.laccd.edu/courses/12432/assignments/151756)	due by 11:59pm
	i Chapter 8 - Homework (https://ilearn.laccd.edu/courses/12432/assignments/151742)	due by 11:59pm
	i Chapter 9 - Homework (https://ilearn.laccd.edu/courses/12432/assignments/151743)	due by 11:59pm
Fri Jan 27, 2017	i Exam 07 (Remotely Proctored) https://ilearn.laccd.edu/courses/12432/assignments/151916	due by 11:59pm
	i Exam 08 (Remotely Proctored) https://ilearn.laccd.edu/courses/12432/assignments/151917	due by 11:59pm
Sat Jan 28, 2017	i Exam 09 (Remotely Proctored) https://ilearn.laccd.edu/courses/12432/assignments/151918	due by 11:59pm
Wed Feb 1, 2017	i Chapter 10. Accounting for Long-Term Liabilities https://ilearn.laccd.edu/courses/12432/assignments/151750	due by 11:59pm
	i Chapter 11. Corporate Reporting and Analysis https://ilearn.laccd.edu/courses/12432/assignments/151753	due by 11:59pm
	i Chapter 12. Reporting Cash Flows https://ilearn.laccd.edu/courses/12432/assignments/151766	due by 11:59pm
Thu Feb 2, 2017	i Chapter 10 - Homework (https://ilearn.laccd.edu/courses/12432/assignments/151744)	due by 11:59pm
	i Chapter 11 - Homework (https://ilearn.laccd.edu/courses/12432/assignments/151762)	due by 11:59pm
	i Chapter 12 - Homework (https://ilearn.laccd.edu/courses/12432/assignments/151734)	due by 11:59pm
Fri Feb 3, 2017	i Exam 10 (Remotely Proctored) https://ilearn.laccd.edu/courses/12432/assignments/151919	due by 11:59pm
	i Exam 11 (Remotely Proctored) https://ilearn.laccd.edu/courses/12432/assignments/151920	due by 11:59pm
Sat Feb 4, 2017	i Exam 12 (Remotely Proctored) https://ilearn.laccd.edu/courses/12432/assignments/151921	due by 11:59pm

Date	Details
	Chapter 01 - Interactive Presentation (https://ilearn.laccd.edu/courses/12432/assignments/151751)
	Chapter 02 - Interactive Presentation (https://ilearn.laccd.edu/courses/12432/assignments/151736)
	Chapter 03 - Interactive Presentation (https://ilearn.laccd.edu/courses/12432/assignments/151768)
	Chapter 04 - Interactive Presentation (https://ilearn.laccd.edu/courses/12432/assignments/151740)
	Chapter 05 - Interactive Presentation (https://ilearn.laccd.edu/courses/12432/assignments/151739)
	Chapter 07 - Interactive Presentation (https://ilearn.laccd.edu/courses/12432/assignments/151755)
	Chapter 08 - Interactive Presentation (https://ilearn.laccd.edu/courses/12432/assignments/151746)
	Chapter 09 - Interactive Presentation (https://ilearn.laccd.edu/courses/12432/assignments/151747)
	Chapter 10 - Interactive Presentation (https://ilearn.laccd.edu/courses/12432/assignments/151758)
	Chapter 11 - Interactive Presentation (https://ilearn.laccd.edu/courses/12432/assignments/151759)
	Chapter 12 - Interactive Presentation (https://ilearn.laccd.edu/courses/12432/assignments/151752)
	Chapter Six - Interactive Presentation (https://ilearn.laccd.edu/courses/12432/assignments/151764)