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| **Georgetown University, Bachelor of Arts in Liberal Studies****Principles of Accounting (BLHS 229-140)****Summer 2021** |

**Credits:** 3

**Dates:** May 1, 2021 to August 15, 2021

**Location:** Georgetown University School of Continuing Studies (SCS) utilizes the Canvas Learning Management System for the provision of online courses. As an online course, all course content will be provided and exchanged on the Canvas platform.

**Instructor:** Chris McGrath, CPA (jcm234@georgetown.edu)

**Instructor Contact Information:** Please email me through the Canvas Inbox. If you have issues with the Canvas Inbox, please contact me using the above email address.

**Virtual Office Hours:** Scheduled as needed. These times will be open and informal for student questions. Please notify me in advance if you would like to meet with me during office hours via Zoom.

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| **Course Description** |

This course will introduce students to the fundamental concepts of accounting. Students will learn topics including generally accepted accounting principles, financial statements, the recording process, account adjustments, the accounting cycle, accounting for assets, liabilities and equity, and financial analysis. Additionally, topics on data integrity and ethical behavior are explored to address faithful communication of financial information.

The course will provide students with a practical understanding of common practices to account for business transactions and the ability to produce a basic set of financial statements that include a balance sheet, income statement, cash flow statement and a statement of stockholders’ equity. Students will apply the concepts learned to analyze financial data and relationships, from which they will construct its meaning, such as the financial health of a company

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| **Course Learning Objectives** |

Upon successful completion of this course, you will be able to:

1. Identify the regulation and the roles of parties involved in the financial reporting process.
2. Explain the foundation of accounting concepts and the difference between accrual accounting and cash flows.
3. Apply conceptual knowledge to business transactions by translating transactions into four major accounting statements: Balance Sheet, Income Statement, Statement of Cash Flows, and the Statement of Retained Earnings
4. Explain the role of judgment in accounting and show the ways it affects financial reporting.
5. Analyze financial data and interpret the meaning of financial data, including data relationships.
6. Explain basic methods to store and retrieve financial data as well as methods to maintain data integrity.
7. Identify key human catalysts that support or undermine ethical behavior in accounting and financial reporting.

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| **Required Readings for Purchase** |

**Required Textbook**

Weygandt, J. J., Kieso, D. E. & Kimmel, P. D. (2018, June 19). Financial Accounting. (10th Edition). ISBN-13: 9781119444916. (This edition does not include WileyPlus.)

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| **Overview of Course Structure and Expectations** |

This course consists of 13 weeks of modules. The modules are set up in a linear sequence to allow you to work from top to bottom to cover all the required material. You are expected to do the readings, watch the videos, and to engage with the course material in depth. Your responsibilities include completing all the assignments. Participation is also essential to your success in this class. In order to get full credit for participation, you will have to complete all of your discussions.

The learning objectives of the course are achieved through a combination of video lectures, discussions, problem solving, readings and projects. This is a challenging course, but also rewarding; developed for students who have no knowledge of basic accounting.

Learning accounting is a cumulative process, best learned incrementally and gradually. Experience shows that best learning results can be achieved by keeping up with new material and concepts as they are introduced and by mastering each major new concept before proceeding to the next.

Most importantly, accounting is learned by practicing. Each module includes practice sets, which will allow you to apply your new knowledge until it is mastered.

Studying Suggestions:

* Read the assigned chapter and related PowerPoint slides.
* Watch the video lectures.
* Perform the Practice Sets over until you reach 100 percent.
* Take the Comprehension Quizzes over until you reach 100 percent.
* Participate in class discussions and seek to clarify topics that are not clear.
* Review the chapter and class notes and attempt practice problems.

Also, remember that correct answers to problems are less essential than studying and comprehending the issues and concepts to gain familiarity with the underlying objectives of accounting.

Our online classes are designed to meet the same academic standards as our place-based (face-to-face) courses. You can think of each module equal to the same level of participation, commitment, and academic rigor as a face-to-face class. You should plan on spending approximately 12-15 hours per week on the work for each online module.

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| **Elements of This Course** |

Your course grade will be based on your completion of course activities and assignments. You will read full details about each of them in the Canvas course.

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| **Activities** | **% of Grade** |
| **Materials: Readings and Videos**There are module-specific readings, which are found on the Module Materials page.  | **NA** |
| **Office Hours**These times will be open for student questions. Please notify me in advance if you would like to meet with me during office hours via Zoom. | **NA** |
| **Homework** |  |
| **ID Verification: Video Self-Introduction** | **1%** |
| **Participation (Discussions [8] + 1 Final Reflection)** Students are expected to have read each module’s assigned material, be knowledgeable about the material and actively participate in the related discussions. Discussions boards are included in most modules. In no less than 200 words, your post should address the questions asked. Participation also includes communication with classmates via discussion boards. The goal is for you to “add value.” When not specified, you are required to make one initial post and then make two response meetings to two classmates for each discussion forum. (Discussions related to the Financial Pitch project (see below) will have different rules.) Your response must have clear, well-formulated ideas; sentence structure, grammar, punctuation, and spelling count. Your response should be insightful, thoughtful, and analytical. Your responses to classmates' postings must not be a "well done" phrase or "I agree." Consider points of agreement, disagreement, assumptions, and value judgments. Again, your goal is to add value | **10%** |
| **Practice Sets (11)** Students are required to complete the Practice Sets online through Canvas. The Practice Sets include exercises and problems, which are graded. Each Practice Set can be resubmitted until 100 percent correct. The purpose is to allow you to apply your new knowledge until it is mastered. Each Practice Set has the same point weight. There are eleven (11) practice sets. | **10%** |
| **Comprehension Quizzes (12)** Students are required to complete Comprehension Quizzes online through Canvas. The Comprehension Quizzes will resemble the exams and are graded. Each Comprehension Quiz can be resubmitted until 100 percent correct. The purpose is to allow you to apply your new knowledge until it is mastered. In general, Comprehension Quizzes have a weighting of 20 points, except for Module 9 -Liabilities and Equity, which has a weighting of 36 points. There are twelve (12) Comprehension Quizzes. | **10%** |
| **Mini-Projects (9)** Students are required to complete the Mini-Projects through Canvas by the deadline. Most of these assignments are problems that require the application of principles, concepts or practices of the module. Each Mini-Project has the same point weight. There are nine (9) Mini-Projects. | **10%** |
| **Exam One** The examination will be multiple choice and problem based. There is a 120 minute time limit [2.0 hours] on this exam, and you have one attempt to take the exam. Exams are not open book, not open note, and not open Internet. This exam is digitally and remotely proctored. | **15%** |
| **Final Exam** The final examination will be cumulative and based upon the chapters covered in class. The exam will be a combination of multiple choice questions and problems. There is a 120 minute time limit [2.0 hours] on this exam, and you have one attempt to take the exam. Exams are not open-book, not open-note, and not open-Internet. This exam is digitally and remotely proctored. | **20%** |
| **Building the Financial Pitch Project** To enhance your understanding of the accounting process and financial statement preparation, there will be a project that you will complete over the semester. The project starts with recording accounting entries, building a trial balance and financial statements for a company that is your creation. The project will conclude with the presentation of your proposed venture - paper and video presentation - which will be reviewed by your peers in a discussion forum. You have the option to take the advice and guidance of your peers, to make your paper submission better, and resubmit it for grading. | **24%** |
| **TOTAL** | **100%** |

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| **Grading** |

Each type of assignment has a detailed grading rubric that you will reference as you complete your assignments. We will grade all of your work using these rubrics. You can find them in the Canvas course.

Grading in this course will be determine by the following grading scale:

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##  A: 93% to 100%

##  A-: 90% to 92%

##  B+: 87% to 89%

##  B: 83% to 86%

##  B-: 80% to 82%

##  C+: 77% to 79%

##  C: 73% to 76%

##  C-: 70% to 72%

##  D+: 67% to 69%

##  D: 63% to 66%

##  F: 62% and below

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#### **Assignments**

All assignments are due on the date specified unless otherwise specified. Written assignments must be submitted electronically by uploading into Canvas. The assignment Content Criteria, Length, Due date, and Rubric are posted on Canvas. If the assignment changes, please check on Canvas announcement or email Prof. McGrath (jcm234@georgetown.edu).

All written assignments should be typed and utilize APA 6th Edition guidelines for citations and formatting. Grades for written work will be determined by the quality of their content, formatting, and compliance with grammatical and genre conventions of academic/professional English. If a submitted assignment does not meet the academic and business writing standards, it may not be accepted.

Each assignment must include the following:

* A title page with the following information:
	+ Title of assignment
	+ Student first and last name
	+ Student ID number
	+ Student’s headshot photo
	+ Course number and name (BLHS 229-140, Principles of Accounting)
	+ Professor name
	+ Submission date (month/day/year)
* Running head
* Page numbers

#### **Instructor Feedback/Turnaround**

If you have a concern, please communicate by sending an email to Prof. McGrath (jcm234@georgetown.edu). Please expect a response within 48 hours. Please allow 3-5 days for assessment submission feedback.

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| **Course Policies** |

#### **Attendance Policy**

Since this is an online course, you do not need to “attend” a Canvas “class” at specific times. There are optional Live Session events which occur at specific times. Also, be aware that there are assignment deadlines at the end of every week (every Sunday at 11:59 p.m. EST). In order to be successful in this course, we recommend that you login to Canvas at least three times per week, if not daily. This will ensure that you commit sufficient time to reading and watching course material, engaging in class discussions, and completing assignments.

#### **Time Commitment**

Online courses meet the same academic standards as on campus courses. Each module is equal to the same level of participation, commitment, and academic rigor as a face-to-face class. For a 13-week, 3-credit course, you should allocate *12-15 hours per week* for each online module.

#### **Submission Policy**

Submit all assignments to the Canvas course website. Assignments submitted through email are not acceptable and will be considered missing/and or late.

#### **Late Work Policy**

As stated in the [Student Handbook](https://static.scs.georgetown.edu/upload/kb_file/mps_student_handbook_17-18_final.pdf), students must notify the instructor and obtain approval for any extensions. An extension for assignments may be granted as long as the request is made by e-mail at least 24 hours before the due date/time. The request must include the date and time when you intend to submit the assignment. Be aware that no late submissions or extensions are permitted for the last week, unless in exceptional circumstances, or for any Discussion Board assignments. Late responses with no previous arrangements will be penalized 5 points for each late submission that the assignment is late.

#### **Citation Policy**

Students must use a style guide for all coursework. APA Style (APA Publication Manual 6th Edition), used in all SCS courses, is the preferred style. The SCS library has prepared an APA Citation video to guide citation formatting that you can find here: [School of Continuing Studies Library: APA 6th to 7th Edition](https://guides.library.georgetown.edu/scsgeneral/apa).

#### **Turnitin.com**

Students agree that by taking this course all required papers will be subject to submission to Turnitin.com for text matching algorithms to detect plagiarism. All submitted papers will be added as source documents in the Turnitin.com reference database solely for the purpose of detecting plagiarism of such papers in the future. For technical support, go to [Turnitin Support Services](http://turnitin.com/en_us/support).

#### **Communication Policies**

##### **Communication with Instructor**

During the course we will check conversations and monitor the discussion boards frequently. I encourage you to post questions relevant to the whole class to the *Course Q & A discussion board*. If you have a private concern, please send us an email. You can expect a response within two days. We can hold virtual office hours by appointment.

##### **Communication with Peers**

You will be expected to communicate with your peers via the discussion board. For group work, you may choose to contact your peers via Canvas Inbox, Georgetown emails or your team’s preferred method of communication.

##### **Announcements**

We will post announcements in Canvas on a regular basis. They will appear on your Canvas dashboard when you log in and will be sent to you directly through your preferred method of notification. Please make certain to check them regularly, as they will contain important information about upcoming projects or class concerns.

#### **Instructor Feedback/Turnaround**

If you have a concern and send me/us a message, you can expect a response within 2 business days. Please allow 3-5 business days for assessment submission feedback.

#### **Honor System**

All submissions must be your original work. Any submission suspected of plagiarism will be immediately referred to the Honor Council for investigation and possible adjudication. All students are expected to follow Georgetown’s honor code unconditionally. If you have not done so, please read the honor code material located online at the [Georgetown University Honor Council website](http://honorcouncil.georgetown.edu).

#### **The Honor Pledge**

*In pursuit of the high ideals and rigorous standards of academic life, I commit myself to respect and to uphold the Georgetown University honor system:*

* *To be honest in every academic endeavor, and*
* *To conduct myself honorably, as a responsible member of the Georgetown community as we live and work together.*

#### **Netiquette Guidelines**

To promote the highest degree of education possible, we ask each student to respect the opinions and thoughts of other students and be courteous in the way that you choose to express yourself. The topics in this course are often controversial and promote debate. Students should be respectful and considerate of all opinions.

In order for us to have meaningful discussions, we must learn to genuinely try to understand what others are saying and be open-minded about others’ opinions. If you want to persuade someone to see things differently, it is much more effective to do so in a polite, non-threatening way rather than to do so antagonistically. Everyone has insights to offer based on his/her experiences, and we can all learn from each other. Civility is essential.

Additionally, what happens in Canvas stays in Canvas. In order to make this a safe space for students to take risks and learn from one another in the wake of inevitable missteps, we ask that students refrain from publicly re-posting any comments that have been shared in this online course.

Finally, this is a professional environment. This course is designed to reflect the workplace experience. Language, grammar, and assignments should reflect what you would be comfortable sharing with your colleagues and supervisors in an office environment. With this in mind:

* **Use accurate spelling and grammar in all discussion boards and assignments**. An effective communicator must be able to write well. Points will be deducted for typos and inaccurate grammar. Text speak (e.g., acronyms, shorthand phrases, numbers as words) are unacceptable.
* **Discussion boards are conversational**. You are encouraged to use a **conversational tone and convey personality on discussion boards**. This means the use of colloquial language is acceptable, as well as (limited) cliche or buzzword phrases. Emoticons, if warranted to convey tone, can be acceptable depending on the situation. This is about helping you get to know your fellow students so that you feel more comfortable expressing your thoughts openly. Think of discussion boards as a meeting with your co-workers.
* **Your assignments are assumed to be client-ready**. While the discussion boards are conversational, your assignments are not. You are expected to format and present assignments as you would to a client, which means avoiding informal tone or word use in your written assignments and presentations.

#### **Incomplete and Withdrawal Policies**

Incompletes are given in only the most extraordinary circumstances and with appropriate documentation. Where an incomplete is granted, a grade of “N” shall be granted until the work is handed in and then the grade shall be changed accordingly.

If you wish to withdraw from the course, you must do so before the date indicated in the academic calendar. Course withdrawal requests cannot be done by simply calling programs or the Registrar’s Office or by emailing an advisor. It is the student’s personal responsibility to withdraw from a course in MyAccess before the official withdrawal deadline. Failure on the student’s part to withdraw officially from a course will result in a grade of “F” in the course and be factored into the student’s academic standing (probation and termination) and official GPA.

#### **Accommodation Policy**

##### **Students with Disabilities**

Under the Americans with Disabilities Act (ADA) and the Rehabilitation Act of 1973, individuals with disabilities have the right to specific accommodations that do not fundamentally alter the nature of the course. Some accommodations might include note takers, books on tape, extended time on assignments, and interpreter services, among others.

Students are responsible for communicating their needs to the Academic Resource Center, the office that oversees disability support services, (202-687-8354; arc@georgetown.edu; [Disability Support Services website](https://academicsupport.georgetown.edu/disability)) before the start of classes to allow time to review the documentation and make recommendations for appropriate accommodations. The University is not responsible for making special accommodations for students who have not declared their disabilities and have not requested an accommodation in a timely manner. Also, the University need not modify course or degree requirements considered to be an essential requirement of the program of instruction. For the most current and up-to-date policy information, please refer to the [Georgetown University Academic Resource Center website](https://academicsupport.georgetown.edu/). Students are highly encouraged to discuss the documentation and accommodation process with an Academic Resource Center administrator.

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| **Technical Requirements**  |

#### **Computer Requirements Outside Canvas**

You will need to have access to a computer and internet with an up-to-date browser and operating system. You will also need Adobe Reader to view course documents in PDF form. If you do not have the free Adobe Acrobat Reader software on your computer, you can download it by going to the [Adobe Reader download website](https://get.adobe.com/reader/). You will also need the most up-to-date [Flash plugin](https://helpx.adobe.com/flash-player.html). If you do not have access to a computer and the internet during the course, there are computer labs at most public libraries with internet access that you can use for free.

Here are the requirements to run Canvas on your machine:

##### **Operating Systems**

* Windows XP SP3 and newer
* Mac OSX 10.6 and newer
* Linux - chromeOS

##### **Mobile Operating System Native App Support**

* iOS 7 and newer
* Android 2.3 and newer

##### **Computer Speed and Processor**

* Use a computer 5 years old or newer when possible
* 1GB of RAM
* 2GHz processor

##### **Internet Speed**

* Along with compatibility and web standards, Canvas has been carefully crafted to accommodate low bandwidth environments.
* Minimum of 512kbps

##### **Audio and Video Capability**

* You will need an internal or external microphone *and* camera. Most computers now come with them built in.

#### **Technical Skills Requirements**

As an online student your "classroom" experience will be very different than a traditional student. As part of your online experience, you can expect to use a variety of technologies, such as:

1. Communicating via email including sending attachments
2. Navigating the World Wide Web using a Web browser
3. Using office applications such as Microsoft Office or Google Docs to create documents
4. Communicating using a discussion board and uploading assignments to a classroom website
5. Uploading and downloading saved files
6. Having easy access to the Internet
7. Navigating Canvas, including using the email component within Canvas
8. Using a microphone to record audio through your computer
9. Using an internal or external camera to record video through your computer.

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| **Student Support and Help** |

#### **Academic Support**

##### **Library Research Guide**

Each MPS program has an extensive online Library Research Guide designed for the subject and research specifications of the program. The guide will give you direct access to the library resources central to your course research work. To access the guides, go to the [GU Library Research Guides website](https://guides.library.georgetown.edu/researchcourseguides).

##### **Library Services**

Georgetown students may make an appointment with a librarian to discuss a research topic, develop a search strategy, or examine resources for projects and papers. Librarians offer overviews and in-depth assistance with important resources for papers, capstones, projects, and other types of research. Appointments are conducted in person, by using Google Hangout (video-conferencing function) through the Georgetown Gmail System, or by telephone. This service is available to currently enrolled students who need assistance with Georgetown-assigned projects and papers.

##### **eResources**

Students enrolled in courses have access to the University Library System’s eResources, including 500+ research databases, 1.5+ million ebooks, and thousands of periodicals and other multimedia files (films, webinars, music, and images). You can access these resources through the [Library’s Homepage](https://www.library.georgetown.edu/) by using your NetID and password.

##### **Writing Lab**

The Writing Lab provides assistance SCS students during the writing process and also provides the essential writing skills necessary to succeed in school. The Writing Lab holds workshops every semester on a variety of topics, and also offers one-on-one sessions with an experienced writing tutor, either online or on-site.

To meet the diverse needs of our SCS student population, writing workshops and tutoring sessions designed to assist both native and non-native speakers are available. To learn more about the services available to you, visit the [SCS Writing Lab website](http://scswritinglab.georgetown.domains/).

#### **Technical Support**

##### **Canvas Support:**

All students have access to Canvas technical support 24 hours a day, 7 days a week, including live chat and a support hotline at (855) 338-2770. Clicking the 'Help' icon in the lower left of your Canvas window will display your available support and feedback options. If you are looking for help on a specific feature, please review the [Canvas Student Guide](https://community.canvaslms.com/docs/DOC-10701).

##### **Zoom Support**

Zoom enables users to conduct synchronous (“real-time”) conferences, presentations, lectures, meetings, office hours and group chats via audio, video, text chat and content sharing. [Technical support for Zoom is available on an external website](https://help.georgetown.edu/sims/helpcenter/common/layout/SelfhelpArticleView.seam?inst_name=georgetown_university&article_id=8580-8283-5647).

##### **Turnitin Support**

TurnItIn is a writing assessment tool that is used to detect plagiarism and allows teachers to provide assignment feedback to students. [Technical support for TurnItIn is available on an external website](http://turnitin.com/en_us/support).

##### **GU Account**

Contact the UIS Service Center at Help@georgetown.edu or 202-687-4949 if you have a question regarding:

* your GU netID and/or password
* your GU email account
* any connectivity issues

Contact your instructor if you have any questions relating to course content.

#### **Student Support Services**

SCS offers a variety of support systems for students that can be accessed online, at the

School of Continuing Studies downtown location, and on the main Georgetown campus:

* [Academic Resource Center](https://academicsupport.georgetown.edu/) | (202) 687-8354 | arc@georgetown.edu
* [Counseling and Psychiatric Services](https://studenthealth.georgetown.edu/mental-health) | (202) 687-6985
* [Institutional Diversity, Equity & Affirmative Action (IDEAA)](https://ideaa.georgetown.edu/) | (202) 687-4798

See also SCS’s [Resources for Current Students website](https://scs.georgetown.edu/resources-current-students/student-handbooks/), which contains information about disability services and career resources, as well as [SCS’s Admissions and Aid website](https://scs.georgetown.edu/admissions/), which has information about financial aid and academic advising.

#### **Accessibility Support**

A variety of technologies are used in this course. Every effort has been made to make the course accessible to our diverse student body. To access more information about accessibility, please see the following technology pages.

* [Canvas accessibility page](https://community.canvaslms.com/docs/DOC-2061)
* [Zoom accessibility page](https://zoom.us/accessibility).

#### **Sexual Misconduct**

Georgetown University and its faculty are committed to supporting survivors and those impacted by sexual misconduct, which includes sexual assault, sexual harassment, relationship violence, and stalking. Georgetown requires faculty members, unless otherwise designated as confidential, to report all disclosures of sexual misconduct to the University Title IX Coordinator or a Deputy Title IX Coordinator. If you disclose an incident of sexual misconduct to a professor in or outside of the classroom (with the exception of disclosures in papers), that faculty member must report the incident to the Title IX Coordinator, or Deputy Title IX Coordinator. The coordinator, will, in turn, reach out to the student to provide support, resources, and the option to meet. [Please note that the student is not required to meet with the Title IX coordinator.]. More information about reporting options and resources can be found on the Sexual Misconduct Website: https://sexualassault.georgetown.edu/resourcecenter

If you would prefer to speak to someone confidentially, Georgetown has a number of fully confidential professional resources that can provide support and assistance. These resources include:

* Health Education Services for Sexual Assault Response and Prevention: confidential email sarp@georgetown.edu
* Counseling and Psychiatric Services (CAPS): 202. 687.6985 or after hours, call 202. 444.7243 and ask for the on-call CAPS clinician

Thank you for supporting our students impacted by sexual violence. If interested, other helpful more general resources are included below:

* Georgetown Self-Care Resource Guide:<https://studenthealth.georgetown.edu/self-care>
* Georgetown Wellness Wheel:<https://studenthealth.georgetown.edu/Hoya-Wellness-wheel>
* Georgetown Guide to Recognizing Students in Distress:<https://studenthealth.georgetown.edu/resourceguide>

#### **Pregnancy Adjustments and Accommodations**

Georgetown University is committed to creating an accessible and inclusive environment for pregnant and parenting students. Students may request adjustments based on general pregnancy needs or accommodations based on a pregnancy-related complication. Specific adjustments will be handled on a case by case basis and will depend on medical need and academic requirements.

Students seeking a pregnancy adjustment or accommodation should follow the process laid out at the [Title IX at Georgetown University website](https://titleix.georgetown.edu/student-pregnancy).

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| **Weekly Schedule** |

All assignments are due by the Sunday of the week of the module at 11:59 PM US Eastern Time, unless otherwise stated. **Initial postings for all discussion fora are due by Thursday 11:59 p.m.**

| Date | Module | Exercises & Assignments Due |
| --- | --- | --- |
| **Week 1** | **Module 0: Orientation** * Instructor welcome
* Course overview/intro
* Course navigation tour
* Syllabus, assignments, communication, community-building guidelines

**Module 1: Accounting Basics** | 1. Required Video Self-Introduction
2. (Optional) Attend live Zoom welcome meeting
3. Module 0 Georgetown University Honor Pledge
4. Module 0 Pre-Course Survey
5. Module 0 Set up your browser to use Proctorio
6. Complete Proctorio Technology Survey
7. Complete Proctorio Practice Quiz
8. Module 1 Mini-Project
9. Module 1 Discussion #1
10. Module 1 Practice Set
11. Module 1 Comprehension Quiz
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| **Week 2** | **Module 2:** **The Accounting Structure and Recording Process** | 1. Module 2 Mini-Project
2. Module 2 Discussion #2
3. Module 2 Practice Set
4. Module 2 Comprehension Quiz
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| **Week 3** | **Module 3: Accrual Accounting and Fixing the Books** | 1. Module 3 Mini-Project
2. Module 3 Discussion #3
3. Module 3 Practice Set
4. Module 3 Comprehension Quiz
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| **Week 4** | **Module 4: Reporting Financial Results 1** | 1. Module 4 Practice Set
2. Module 4 Comprehension Quiz
3. **First Exam (Remotely Proctored)**
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| **Week 5** | **Module 5: Merchandising Operations and Inventory** | 1. Module 5 Mini-Project
2. Module 5 Discussion #4
3. Module 5 Practice Set
4. Module 5 Comprehension Quiz
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| **Week 6** | **Module 6: Fraud, Internal Controls and Cash** | 1. Module 6 Mini-Project
2. Module 6 Discussion #5
3. Module 6 Practice Set
4. Module 6 Comprehension Quiz
 |
| **Week 7** | **Module 7: Receivables** | 1. Module 7 Mini-Project
2. Module 7 Practice Set
3. Module 7 Comprehension Quiz
4. Module 7 Financial Pitch Milestone #1
 |
| **Week 8** | **Module 8: Property, Plant and Other Assets** | 1. Module 8 Mini-Project
2. Module 8 Practice Set
3. Module 8 Comprehension Quiz
4. Module 8 Financial Pitch Milestone #2
 |
| **Week 9** | **Module 9: Liabilities and Equity** | 1. Module 9 Discussion #6
2. Module 9 Practice Set
3. Module 9 Comprehension Quiz
4. Module 9 Financial Pitch Milestone #3
 |
| **Week 10** | **Module 10: Statement of Cash Flows** | 1. Module 10 Mini-Project
2. Module 10 Practice Set
3. Module 10 Comprehension Quiz
4. Module 10 Financial Pitch Milestone #4
 |
| **Week 11** | **Module 11: Financial Analysis Part 1:****Ratio Analysis** | 1. Module 11 Mini-Project
2. Module 11 Practice Set
3. Module 11 Comprehension Quiz
4. Module 11 Financial Pitch Milestone #5
 |
| **Week 12** | **Module 12: Financial Analysis Part 2:****Cost-Volume-Profit** | 1. Module 12 Discussion #7
2. Module 12 Comprehension Quiz
3. Module 12 Financial Pitch Milestone #6
 |
| **Week 13** | **Module 13: he Financial Pitch and****Final Exam** | 1. Continuation of Module 12, Discussion #8 to include video presentation
2. (Optional) Resubmission of Final Report for the Financial Pitch
3. **Final Exam (Remotely Proctored)**
4. Final Reflection
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