Syllabus Template – Business Studies

Vesalius College Brussels

Course Syllabus

BUS142G
Financial Accounting – Fall 2019

Number of ECTS credits: 6

Time and Place:
Classes will be held at the following times:

Friday, 15:00-18:00,
At Karel-Van-Miert Building, Pleinlaan 5, class room Veco3

Contact Details for Professor
Name of Professor: Prof. Kim M. Adamsen
E-mail: kim.adamsen@vub.ac.be
Office hours: Friday, 14:00-15:00, or by appointment.

CONTENT OVERVIEW

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Course Prerequisites (if any)
There is no pre-requisite for the course.

However, as financial accounting involves the analysis and interpretation of data, a working knowledge of arithmetic's may be helpful in successfully completing the course. In addition, financial accounting requires accurate and logical thinking, which can be learnt with practice in accounting classes.

Course Description

The core of this course deals with the main concepts in financial accounting and how these concepts are interconnected with managerial accounting. It is centered around the study of accounting cycles of service and manufacturing industries. Students will learn how financial statements are prepared and how to analyse them, i.e. the underlying business transactions that are reported. The course covers a broad range of topics in the valuation and reporting of assets, liabilities and equity. In the second part of the course students will understand managerial accounting concepts. The emphasis is put on analysis of cost behaviour, budgeting concepts, standard cost systems and variance analysis, as well as the use of accounting information to make decisions.

Further Detail on Course Content (if needed)

The course introduces students to the subject of financial accounting. The course examines the three major financial statements that form the core of financial accounting: the statement of cash flows, the income statement (or profit and loss account), and the statement of financial position (or balance sheet). Students will learn about the ways in which financial statements and information can be used to improve the quality of decision making. They will also learn the basic principles of double-entry bookkeeping. Major topics are: cash flow, financial ratio analysis, inventory, current and non-current liabilities and equity structures. The course also looks at accounting treatment of groups of companies and the audit process. Throughout the semester, the course will on a weekly basis devote sufficient time on practical examples and exercises.

Course Learning Objectives (CLO)

At the end of this course, students should be able to:

In terms of knowledge:

➢ Demonstrate knowledge and understanding of:
  - the fundamental aspects of financial accounting;
  - the main accounting conventions underpinning the various financial statements.

➢ Apply knowledge by:
  - learning to prepare financial statements from relevant financial information and interpret the information that it contains;
  - calculating and interpreting key investment ratios;
  - demonstrating problem-solving skills;
  - interpreting company-level data.

➢ Make judgments by:
  - learning to interpret the information contained in financial statements and drawing the right conclusions in terms of decision making;
  - learning how to present and process data in a sound and ethical way.
In terms of skills
➢ Develop good communication skills by:
  - demonstrating skills in written and oral reporting with a particular focus on presenting data in financial statements.

In terms of attitudes, students should develop in this course:
➢ learning to assess if business decisions and transactions are ethical
➢ demonstrating a basic understanding of career options available to graduates
➢ critical attitudes, which are necessary for "life-long learning"
➢ an attitude of open-mindedness and self-critical reflection with a view to self-improvement
➢ sensibility towards the ethical dimensions of different aspects of the content of this course

LINK BETWEEN MAJOR OBJECTIVES, COURSE OBJECTIVES, TEACHING METHODS, ASSIGNMENTS AND FEEDBACK

(BA in Business Studies )

Summary:
Number of assignments used in this course: 4 (2 tests, 1 mid-term exam, and 1 final exam).
Note: tests serve as assignments, be it in-class. This way, more incentive and pressure is created towards students, so they make more effort in staying on top of the subject.

Number of Feedback occasions in this course (either written or oral):
One per test/examination.

Number and Types of Teaching Methods:
2 types (lectures on theory and extensive in-class tutorials through exercises and problem-solving)

<table>
<thead>
<tr>
<th>Major Learning Objectives</th>
<th>Course Learning objectives addressing the Major Objectives (testable learning objectives)</th>
<th>Methods used to Teach Course Objectives</th>
<th>Methods (and numbers/types of assignments) used to test these learning objectives</th>
<th>Type, Timing and Instances of Feedback given to Student</th>
</tr>
</thead>
<tbody>
<tr>
<td>The bachelor has a broad knowledge of the different functional fields of business management. S/he is able to apply this knowledge in the analysis of business-oriented problems and is able to propose solution to specific business problems.</td>
<td>Learning to interpret the information contained in financial statements and drawing the right conclusions in terms of decision making</td>
<td>Lectures and in-class tutorials</td>
<td>2 tests 1 mid-term exam 1 final exam</td>
<td>For each test: one in-class feedback session, one week after the test. One feedback session after the mid-term exam, incl. personal feedback during office hours in case remedial actions. One feedback session per pop quiz</td>
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<tr>
<td>The bachelor has an understanding of the</td>
<td>Learning to interpret the information contained in financial statements and</td>
<td>Lectures and in-class tutorials</td>
<td>2 tests 1 mid-term exam</td>
<td>For each test: one in-class feedback session, one week</td>
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<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>interrelatedness of the different functional fields of business and understands the impact of this on decision-making.</td>
<td>drawing the right conclusions in terms of decision making Learning how to present and process data in a sound and ethical way.</td>
<td>1 final exam</td>
<td>after the test. One feedback session after the mid-term exam, incl. personal feedback during office hours in case remedial actions.</td>
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<td>The bachelor has insight into the broad societal context of businesses and is able to take it into account in the analysis of business-oriented problems.</td>
<td>Knowledge of the main accounting conventions underpinning the various financial statements.</td>
<td>Development of quantitative skills through tutorials</td>
<td>Development of quantitative skills through tutorials For each test: one in-class feedback session, one week after the test. One feedback session after the mid-term exam, incl. personal feedback during office hours in case remedial actions.</td>
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<tr>
<td>The bachelor knows and is able to apply common qualitative and quantitative research methods and is able to apply these in the field of business studies</td>
<td>Knowledge and understanding of the fundamental aspects of financial accounting</td>
<td>Development of quantitative skills through tutorials</td>
<td>Tests, mid-term and final examination For each test: one in-class feedback session, one week after the test. One feedback session after the mid-term exam, incl. personal feedback during office hours in case remedial actions.</td>
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<tr>
<td>The bachelor has an open and academic attitude characterized by accuracy, critical reflection and academic curiosity.</td>
<td>• Demonstrating problem-solving skills • Learning to prepare financial statements from relevant financial information • Calculating and interpreting key investment ratios; • Interpreting company-level data.</td>
<td>In-class tutorials on exercises and problems (analyzing and setting up financial statements)</td>
<td>Tests, mid-term and final examination For each test: one in-class feedback session, one week after the test. One feedback session after the mid-term exam, incl. personal feedback during office hours in case remedial actions.</td>
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<td>The bachelor is able to identify the international dimension in business-related problems and knows how to handle these problems in an effective way.</td>
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<td>The bachelor is able to work in a multi-cultural team.</td>
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</table>
| The bachelor recognizes the importance of life-long learning. | • Demonstrating a basic understanding of career options available to graduates  
• Critical attitudes, which are necessary for “life-long learning”  
• An attitude of open-mindedness and self-critical reflection with a view to self-improvement | In-class tutorials on exercises and problems (analyzing and setting up financial statements) | In-class tutorials on exercises and problems (analyzing and setting up financial statements) | In-class tutorials on exercises and problems (analyzing and setting up financial statements) |
| The bachelor is able to communicate clearly, fluently and accurately; as well in a written report as in an oral presentation. | Demonstrating skills in written and oral reporting with a particular focus on presenting data in financial statements | Lectures and tutorials | Tests, mid-term and final examination (including integrative question on financial analysis) | For each test: one in-class feedback session, one week after the test.  
One feedback session after the mid-term exam, incl. personal feedback during office hours in case remedial actions. |
| The bachelor is able to combine ethical and business-oriented judgments in the analysis of business problems and takes these ethical considerations explicitly into account in the solutions proposed for business problems | • Focus on the fundamental aspects of financial accounting  
• Learning to assess if business decisions and transactions are ethical  
• Sensibility towards the ethical dimensions of different aspects of the content of this course | Lectures in principles of accounting and business ethics | Tests, mid-term and final examination | For each test: one in-class feedback session, one week after the test.  
One feedback session after the mid-term exam, incl. personal feedback during office hours in case remedial actions. |
| The bachelor has a broad knowledge of the different functional fields of business management. S/he is able to apply this knowledge in the analysis of business-oriented problems and is able to propose solution to specific business problems. | Learning to prepare and report financial statements from relevant financial information and interpret the information that it contains | Lectures in principles of accounting and business ethics | Tests, mid-term and final examination | For each test: one in-class feedback session, one week after the test.  
One feedback session after the mid-term exam, incl. personal feedback during office hours in case remedial actions. |
Main Course Materials (please note that you can find the readings for each week and session in the Course Schedule section below):

The course material consists of powerpoint presentations, lecture notes and readings from the textbook. Powerpoint presentations will be made available after the respective classes have taken place. A week-by-week overview of the course readings can be found in the section below.

The syllabus, powerpoint presentations and important messages will be uploaded to the Vesalius portal 'Pointcarré'. Students are expected to visit this site regularly to keep abreast of course evolutions. The professor is expected to upload relevant material in a timely manner.

Course material marked as 'suggested readings' and 'additional sources' is helpful for research and to gain an increased understanding, but is not mandatory. This material can be found online or will be made available upon individual request.

Textbook:


Mandatory article:


Recommended References books:

Non-mandatory readings to widen and deepen the knowledge of accounting

Adamsen, Kim M. (2019), Compendium, “From bookkeeping to Management accounting….”, will be uploaded on Canvas.


Active Learning and Intensive ‘Reading around the Subject’: Additional Sources, Recommended Journals and Websites:

Learning should be an active and self-motivated experience. Students who passively listen to lectures, copy someone else’s notes, and limit their readings to required chapters are unlikely to develop their critical thinking and expand their personal knowledge system. At the exam, these students often fail to demonstrate a critical approach. Students are strongly recommended to have an updated understanding of developments related to this course and related to their wider Major. Active and engaged learning will turn out to be enriching to the overall course and class discussions. Students are invited to deepen their understanding of both theoretical and current issues from a variety of sources. Please find a list of suggestions...
compassing the entire course below. You are encouraged to read and browse in the leading journals of your discipline.

**Leading Journals in Business Studies**

|---|

**Websites of Interest:**


**Work Load Calculation for this Course:**

This course counts for 6 ECTS, which translates into 150 – 180 hours for the entire semester for this course. This means that you are expected to spend roughly 10 hours per week on this course. This includes 3 hours of lectures or seminars per week and 7 hours ‘out of class’ time spent on preparatory readings, studying time for exams as well as time spent on preparing your assignments. Please see below the estimated breakdown of your work-load for this course.

- **Time spent in class**: 3 hours per week / 45 hours per semester
- **Time allocated for course readings**: 7 hours per week / 115 hours per semester
- **Time allocated preparing/revising for written Mid-term Exam**: 10 hours
- **Time allocated preparing/revising for written Final Exam**: 10 hours

**Total hours for this Course**: 180 hours

**Course Assessment: Assignments Overview**

The students will be evaluated on the basis of their performance in the following assignments:

- In-class test 1: 10%
- Mid-term examination: 40%
- Final examination: 40%
- In-class test 2: 10%
Grading Scale of Vesalius College

Vesalius College grading policy follows the American system of letter grades, which correspond to a point scale from 0 – 100. **All assignments (including exams) must be graded on the scale of 0-100.** To comply with the Flemish Educational norms, professors should on request also provide the conversion of the grade on the Flemish scale of 0-20. The conversion table below outlines the grade equivalents.

<table>
<thead>
<tr>
<th>Letter grade</th>
<th>Scale of 100 (VeCo Grading Scale)</th>
<th>Scale of 20 (Flemish System)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>85-100</td>
<td>17.0-20.0</td>
</tr>
<tr>
<td>A-</td>
<td>81-84</td>
<td>16.1-16.9</td>
</tr>
<tr>
<td>B+</td>
<td>77-80</td>
<td>15.3-16.0</td>
</tr>
<tr>
<td>B</td>
<td>73-76</td>
<td>14.5-15.2</td>
</tr>
<tr>
<td>B-</td>
<td>69-72</td>
<td>13.7-14.4</td>
</tr>
<tr>
<td>C+</td>
<td>66-68</td>
<td>13.1-13.6</td>
</tr>
<tr>
<td>C</td>
<td>62-65</td>
<td>12.3-13.0</td>
</tr>
<tr>
<td>C-</td>
<td>58-61</td>
<td>11.5-12.2</td>
</tr>
<tr>
<td>D+</td>
<td>54-57</td>
<td>10.7-11.4</td>
</tr>
<tr>
<td>D</td>
<td>50-53</td>
<td>10.0-10.6</td>
</tr>
<tr>
<td>F</td>
<td>0-49</td>
<td>0-9.9</td>
</tr>
</tbody>
</table>

Description of Activities, Grading Criteria and Deadlines:

During the semester two tests are scheduled in addition to the mid-term and final examination. Please check the schedule below for the exact dates.

The mid-term and final examination

The mid-term and final examination will ask you to:
- demonstrate theoretical knowledge on the fundamentals and conventions of accounting;
- to process, analyse and interpret transactions from the various statements;
- to prepare financial statements from relevant financial information and interpret the information that it contains;
- to calculate and interpret key investment ratios;
- to relate accounting issues to decision making.

Transparent Grading Criteria For Each Assignment

The students will be evaluated on the basis of their performance in the following
assignments:

- In-class test 1: 10%
- Mid-term examination: 40%
- Final examination: 40%
- In-class test 2: 10%
- TOTAL: 100%

**Vesalius College Attendance Policy**

As the College is committed to providing students with high-quality classes and ample opportunity for teacher-student interaction, it is imperative that students regularly attend class. As such, Vesalius College has a strict attendance policy. Participation in class meetings is mandatory, except in case of a medical emergency (e.g. sickness). Students will need to provide evidence for missing class (doctor's note). If evidence is provided, the missed class is considered as an excused class. If no evidence is provided immediately before or after the class, the missed class is counted as an absence.

Participation implies that students are on time: as a general rule, the College advises that students should be punctual in this regard, but it is up to the professor to decide whether to count late arrivals as absences, or not. If a student misses two classes in a row, the student's advisor will be informed.

**Additional Course Policies**

Add policies on late papers, coming late to class, etc. (an example below)

Late papers will not be accepted unless there are serious legitimate reasons. Provision of a signed medical note is required, and notice must be given prior to the deadline.

**Academic Honesty Statement**

Academic dishonesty is NOT tolerated in this course.

Academic honesty is not only an ethical issue but also the foundation of scholarship. Cheating and plagiarism are therefore serious breaches of academic integrity.

Following the College policy, cheating and plagiarism cases will be communicated in writing to the Associate Dean and submitted to the Student Conduct Committee for disciplinary action.

If you refer to someone else's work, appropriate references and citations must be provided. Grammar, spelling and punctuation count, so use the tools necessary to correct before handing in assignments.

Please consult the Section “Avoiding Plagiarism” in the College Catalogue for further guidance.

**Turnitin**

All written assignments that graded and count for more than 10% towards the final course grade need to be submitted via the anti-plagiarism software Turnitin. You will receive from your professor a unique password and access code for your Class.
Course Schedule (Overview)

<table>
<thead>
<tr>
<th>Week 1</th>
<th>Topics</th>
<th>Important dates and deadlines</th>
</tr>
</thead>
<tbody>
<tr>
<td>26 – 30 August</td>
<td>Textbook chapters are indicated below. Students will also receive a list of review questions and problems from the textbook. These questions and problems need to be solved weekly in preparation of the corresponding chapter subject. In order to fully grasp the subject, students are required each week to prepare the entire chapter by Tuesday, so they get prepared for applications, problems, and exercises on Thursday.</td>
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<tr>
<td></td>
<td>Friday:</td>
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<tr>
<td></td>
<td>Part 2: Ch. 1 – Accounting and the business environment: applications, problems, and exercises</td>
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<tr>
<td>Week 2</td>
<td>Friday:</td>
<td></td>
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<tr>
<td>02 - 06 September</td>
<td>Part 1: Ch. 2 – Recording business transactions</td>
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<tr>
<td></td>
<td>Part 2: Ch. 2 – Recording business transactions: applications, problems, and exercises</td>
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<tr>
<td>Week 3</td>
<td>Friday:</td>
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<tr>
<td>09 -13 September</td>
<td>Part 1: Ch. 3 – The adjusting process</td>
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<td></td>
<td>Part 2: Ch. 3 – The adjusting process:</td>
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<tr>
<td>Week 4</td>
<td>16 - 20 September</td>
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<tr>
<td>Friday:</td>
<td>applications, problems, and exercises</td>
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<tr>
<td>Part 1:</td>
<td>Ch. 4 – Completing the accounting cycle</td>
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<tr>
<td>Part 2:</td>
<td>Ch. 4 – Completing the accounting cycle: applications, problems, and exercises</td>
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<tr>
<th>Week 5</th>
<th>23 - 27 September</th>
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<tbody>
<tr>
<td>Friday:</td>
<td>applications, problems, and exercises</td>
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<tr>
<td>Part 1:</td>
<td><strong>IN-CLASS TEST</strong></td>
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<tr>
<td>Part 2:</td>
<td>Ch. 5 – Merchandising operations, Ch. 5 – Merchandising operations: applications, problems, and exercises</td>
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<tr>
<td>Friday 27 September:</td>
<td>In-class test on Chapters 1, 2, 3, and 4</td>
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<tr>
<th>Week 6</th>
<th>30 September - 04 October</th>
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<tbody>
<tr>
<td>Friday:</td>
<td>applications, problems, and exercises</td>
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<tr>
<td>Part 1:</td>
<td>Ch. 6 – Merchandise inventory</td>
</tr>
<tr>
<td>Part 2:</td>
<td>Ch. 6 – Merchandise inventory: applications, problems, and exercises</td>
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<tr>
<td><strong>MID-TERM REVISION CLASS</strong></td>
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<tr>
<th>Week 7</th>
<th>07-11 October</th>
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<tbody>
<tr>
<td>Friday:</td>
<td>applications, problems, and exercises</td>
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<tr>
<td><strong>MID-TERM EXAMINATION</strong></td>
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<tr>
<td>Friday, 11 October</td>
<td>MID-TERM EXAMINATION**</td>
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<thead>
<tr>
<th>Week 8</th>
<th>14-18 October</th>
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<tbody>
<tr>
<td>Friday:</td>
<td>applications, problems, and exercises</td>
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<tr>
<td>Part 1:</td>
<td>Ch. 7 – Internal control and cash: select topics, applications, problems, and exercises</td>
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<tr>
<td>Part 2:</td>
<td>Ch. 8 – Receivables, Ch. 8 – Receivables: applications, problems, and exercises</td>
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<tr>
<th>Week 9</th>
<th>21-25 October</th>
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<tbody>
<tr>
<td>Friday:</td>
<td>applications, problems, and exercises</td>
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<tr>
<td>Part 1:</td>
<td>Ch. 9 – Plant assets, natural resources, and intangibles</td>
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<tr>
<td>Part 2:</td>
<td>Ch. 9 – Plant assets, natural resources, and intangibles: applications, problems, and exercises</td>
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</tbody>
</table>

<p>| 28 October | <strong>Fall recess</strong> | No classes |</p>
<table>
<thead>
<tr>
<th>Date</th>
<th>Week</th>
<th>Monday</th>
<th>Tuesday</th>
<th>Wednesday</th>
<th>Thursday</th>
<th>Friday:</th>
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<tbody>
<tr>
<td>04-08 Nov</td>
<td>Week 10</td>
<td>Ch.10 – Investments: select topics, applications, problems, and exercises</td>
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<tr>
<td>11-15 Nov</td>
<td>Week 11</td>
<td>Ch. 11– Current liabilities and payroll</td>
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<td>Part 1:</td>
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<td></td>
<td></td>
<td>Ch. 11– Current liabilities and payroll: applications, problems, and exercises</td>
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<tr>
<td>18-22 Nov</td>
<td>Week 12</td>
<td>Ch. 12 – Long-term liabilities: select topics; applications, problems, and exercises</td>
<td></td>
<td>Ch. 13 – Stockholders’ equity, Ch. 13 – Stockholders’ equity: applications, problems, and exercises</td>
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<td></td>
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<td>Ch. 14 – The statement of cash flows</td>
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<td>Ch. 14 – The statement of cash flows: applications, problems, and exercises</td>
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<tr>
<td>02-06 Dec</td>
<td>Week 14</td>
<td>Ch. 15 – Financial statement analysis</td>
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<td></td>
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<td>Part 2:</td>
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<td></td>
<td>REVISION CLASS</td>
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<tr>
<td>09-13 Dec</td>
<td>Week 15</td>
<td>WEEK OF FINAL EXAMS</td>
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<td>Exam date to be announced. ***</td>
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* Topics in-class test 1: Chapters, 1, 2, 3, and 4.
** Topics mid-term examination: Chapters, 1, 2, 3, 4, 5 and 6.
*** Topics of final examination: Topics to be determined after the mid-term week.

Note: A second in-class test will be scheduled between week 10 and 13, date to be determined.
Detailed Session-by-Session Course Outline

Reading and topics for the week, please see above.

Problems and exercises to the chapters, please see below:

Selection of review questions and exercises:

CHAPTER 1, Accounting and the business environment
All review questions
Short exercises
S5, S7, S8, S10, S11, S12, S13, S14, S15, S16
Exercises
E17, E18, E19, E24, E26, E28, E29, E30, E34, E35, E36, E37, E39
Problems Group A and Group B
TBD

CHAPTER 2, Recording business transactions
All review questions
Short exercises
S1, S2, S3, S5, S7, S8, S9
Exercises
E10, E12, E13, E18, E19, E22, E23, E25, E26
Problems Group A and Group B
TBD

CHAPTER 3, The adjusting process
All review questions
Short exercises
S1, S2, S3, S4, S5, S7, S8, S9, S10, S11, S12, S13, S14, S15
Exercises
E19, E20, E23, E24, E25, E28, E30
Problems Group A and Group B
TBD

CHAPTER 4, Completing the accounting cycle
All review questions
Short exercises
S1, S2, S3, S4, S5, S6, S7, S8, S10, S11
Exercises
E16, E17, E20, E22, E24, E25
Problems Group A and Group B
TBD

CHAPTER 5, Merchandising operations
All review questions
Short exercises
S1, S3, S4, S8, S9, S10, S11, S12
Exercises
E19, E20, E21, E22, E23, E24, E25, E26, E27
Problems Group A and Group B
TBD

CHAPTER 6, Merchandise inventory
All review questions
Short exercises
S1, S2, S3, S4, S5, S6, S7, S8, S9, S10
Exercises
E14, E15, E19, E20, E21, E22, E23, E25
Problems Group A and Group B
TBD

CHAPTER 7, Internal control and cash
All review questions
Short exercises
S1, S2, S11
Exercises
E12, E13
Problems Group A and Group B
TBD

CHAPTER 8, Receivables
All review questions
Short exercises
S1, S2, S3, S4, S5, S6, S7, S9, S10, S11, S13
Exercises
E14, E15, E18, E19, E21, E24
Problems Group A and Group B
TBD

CHAPTER 9, Plant assets, natural resources, and intangibles
All review questions
Short exercises
S1, S2, S3, S4, S5, S7, S8, S9, S10, S11, S12, S13, S14
Exercises
E17, E18, E19, E20, E23, E24, E25, E27
Problems Group A and Group B
TBD

CHAPTER 10, Investments
All review questions
Short exercises
S1, S2, S3, S4, S5, S6, S7
Exercises
E8, E9, E10, E11, E12, E15, E16, E17
Problems Group A and Group B
TBD

CHAPTER 11, Current liabilities and payroll
All review questions
Short exercises  
S1, S2, S3, S4, S5, S6, S7, S8, S9, S10, S11, S12, S13  
Exercises  
E18, E19, E22, E23, E24, E27, E28, E29, E30  
Problems Group A and Group B  
TBD

CHAPTER 12, Long-term liabilities  
All review questions  
Short exercises  
S1, S2, S3, S4, S5, S6, S7, S9, S10, S11, S13  
Exercises  
E18, E19, E21, E22, E27, E30  
Problems Group A and Group B  
TBD

CHAPTER 13, Stockholders’ equity  
All review questions  
Short exercises  
S1, S2, S3, S4, S5, S7, S8, S9, S10, S11, S12, S13, S14, S15, S16  
Exercises  
E19, E20, E23, E24, E25, E27, E30, E32, E35, E38  
Problems Group A and Group B  
TBD

CHAPTER 14, The statement of cash flows  
All review questions  
Short exercises  
S1, S2, S3, S4, S5, S6, S7, S8, S12  
Exercises  
E16, E17, E19, E20, E21, E22, E23  
Problems Group A and Group B  
TBD

CHAPTER 15, Financial statement analysis  
All review questions  
Short exercises  
S1, S2, S3, S4, S5, S6, S7, S8, S10  
Exercises  
E14, E15, E18, E19, E20, E21, E22  
Problems Group A and Group B  
TBD