

Course Outline

RSM 219 H1F

Introduction to Financial Accounting

Fall 2020

Course Meets: Please see weekly lecture schedule below. All sections are noted in Toronto time; the class sessions will be recorded and available via Quercus.

Sections <u>L0601</u> and <u>L0701</u> only will be offered in person during the time indicated below.

Weekly	Lecture	Schedule:
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L5101	Monday	7 PM	Dragan Stojanovic (Online Synchronous)
L0201	Tuesday	10 AM	Eszter Palancz (Online Synchronous)
L0301	Tuesday	12 PM	Eszter Palancz (Online Synchronous)
L0401	Tuesday	3 PM	Scott Douglas (Online Synchronous)
L0501	Thursday	10 AM	Catherine Barrette (Online Synchronous)
L0101	Thursday	12 PM	Scott Douglas (Online Synchronous)
L0601	Thursday	2 PM	Jeff Callen (In person – Room RT 1065)
L9601	Thursday	2 PM	Jeff Callen (Online Asynchronous)
L0701	Friday	9 AM	Jeff Callen (In person – Room RT 1065)
L9701	Friday	9 AM	Jeff Callen (Online Asynchronous)

Weekly Tutorial Schedule:

T0101	Monday	3pm - 4pm	Francesca Mangiardi – Online Synchronous
T0201	Monday	4pm - 5pm	Francesca Mangiardi – Online Synchronous
T0301	Tuesday	9am - 10am	Julia Siciliano – Online Synchronous
T0401	Wednesday	9am - 10am	Julia Siciliano – Online Synchronous
T5101	Wednesday	6pm - 7pm	Francesca Mangiardi – Online Synchronous
T0501	Thursday	12pm - 1pm	Diana Selemeneva – Online Synchronous
T0701	Thursday	1pm - 2pm	Diana Selemeneva – Online Synchronous
T0601	Thursday	4pm - 5pm	Julia Siciliano – Online Synchronous

Instructor: Catherine Barrette

E-Mail: catherine.barrette@rotman.utoronto.ca

Office Hours: Please see Quercus page

Instructor: Jeff Callen

E-Mail: <u>callen@rotman.utoronto.ca</u>

Office Hours: Please see Quercus page

Instructor: Scott Douglas

E-Mail: scott.douglas@rotman.utoronto.ca

Office Hours: Please see Quercus page

Instructor: Eszter Palancz

E-Mail: eszter.palancz@rotman.utoronto.ca

Office Hours: Please see Quercus page

Instructor: Dragan Stojanovic

E-Mail: dragan.stojanovic@rotman.utoronto.ca

Office Hours: Please see Quercus page

Instructor: Ralph Tassone (Course Coordinator)
E- Mail ralph.tassone@rotman.utoronto.ca

Office Hours: By appointment

Webpage: http://q.utoronto.ca

<u>Please note that each instructor will have their own Quercus page for each section of the course.</u> Any common announcements for all students will be posted either by your instructor or by the course coordinator on each page.)

Teaching Assistants:

Diana Selemeneva - <u>diana.selemeneva@mail.utoronto.ca</u>
Julia Siciliano - <u>julia.siciliano@mail.utoronto.ca</u>

Francesca Mangiardi – francesca.mangiardi@mail.utoronto.ca

If you have questions from the material covered in the tutorials, feel free to reach out to the TA. Please remember you should only be reaching out to the TA for which tutorial section you are registered in. Please allow at least 48 hours for a response from the TA.

Course Scope and Mission

This course introduces Rotman Commerce students to financial accounting, including both conceptual and technical aspects.

People, such as managers, creditors, investors, just to name a few, require accounting information in order to make a decision. This information is gathered, recorded, summarized and published

in a set of financial statements. It is important to understand the basics of accounting to appreciate the impact it has on decisions made by these various users.

In RSM219, students will be introduced to a basic understanding of financial accounting. They will learn how to use accounting information to prepare and interpret a basic set of financial statements. Emphasis is on decision-making and interpretation of financial statements and how they can be used to plan a firm's overall business activities through the use of real-world companies.

Course Co-Requisites: RSM100H1/MGT100H1/RSM100Y1

Course Objectives

After completing the course, you should be able to:

- read and understand basic financial statements;
- identify, analyze and resolve applied financial reporting issues;
- determine how accounting choices affect financial statements and the implications of these accounting choices for assessing the future prospects of the firm;
- understand the basic elements of accounting theory.
- learn to work in teams effectively.

Statement on Equity, Diversity and Inclusion

The University of Toronto is committed to equity, human rights and respect for diversity. All members of the learning environment in this course should strive to create an atmosphere of mutual respect where all members of our community can express themselves, engage with each other, and respect one another's differences. U of T does not condone discrimination or harassment against any persons or communities.

Required Technology

For Fall-Winter 2020-21, this course may be conducted entirely online. To participate fully and to complete the course successfully, you must ensure you have a computer with a working webcam, microphone and reliable access to an internet connection. For further details, please visit this link: Recommended Technology Requirements for Remote/Online Learning

Required Readings

Textbook: Rich, Jones, Mowen, Hansen, Jones, Tassone – Cornerstones of Financial Accounting – 3rd Canadian Edition; Nelson (now known as Cengage Learning) with access to CNOWv2 online platform.

It is recommended that you purchase the textbook online at the University of Toronto Bookstore as this will be the cheapest option for you. You will require access to the CNOWv2 platform to submit the weekly assignments. CNOWv2 also gives you access to the e-version of the textbook as part of the package for \$64.95.

https://www.campusebookstore.com/integration/AccessCodes/default.aspx?bookseller_id=9 6&frame=YES

Any questions regarding the textbook contact ralph.tassone@rotman.utoronto.ca

1. Additional readings will be posted on the course website for each section

Tutorials

A mandatory 1-hour tutorial will be held weekly, starting the week of **September 21**st. During this tutorial, the teaching assistant (TA) will discuss additional concepts and be available to answer your questions. A detailed schedule of topics and questions that will be covered during the tutorials is available on Quercus. Please note that all topics covered in the tutorials may be tested in the assignments, term test and the final assessment.

Evaluation and Grades

Grades are a measure of the performance of a student in individual courses. Each student shall be judged on the basis of how well they have command of the course materials.

Grading

Assignment	Weight	Due Date	
Weekly Assignments Using CNOWv2	14%	Weekly Submissions (see schedule	
- Online		posted on Quercus)	
Profile Assignment – Video	3%	Sunday, September 20 th at noon (by	
Submission		submission link on Quercus)	
Teamwork Reflection (Individual)	3%	Friday, October 9 th at noon (both	
		submissions are due. Upload using the	
Teamwork Charter / Contract	2%	submission link on Quercus)	
Term Test	20%	October 30 th	
		Details to be provided.	
Group Case Assignment	30%	*Part 1 - Friday, October 16th at noon (6%)	
		*Part 2 - Friday, November 20th at noon	
		(12%)	
		*Part 3 - Friday, December 4 th at noon	
		(12%)	
		*All of the above assignments will be	
		uploaded using the submission link on	
		Quercus)	
Group Case Assignment – Overall	3%	Monday – December 7 th at noon (by	
Reflection – Video Submission		submission link on Quercus)	
(Individual)			
Final Assessment	25%	During Final Assessment period in	
		December	

If you have any questions relating to the assignment or any other deliverable, please feel free to reach out to the course coordinator at ralph.tassone@rotman.utoronto.ca

Course Format and Expectations, and Methods of Evaluations

Weekly Assignments Using CNOWv2 - Online

You will have the opportunity to complete weekly assignments using CNOWv2. This is an online platform that has questions relating to the weekly material discussed during the lecture.

The assignments must be **completed by Sunday at 5:00pm** regardless of when you have your lecture for that week. The first assignment will be due **September 27**th. The assignments will normally be released prior to your lecture. This means that you will have the opportunity to attend the lecture first and submit the assignment after your lecture. Please see the detailed schedule on Quercus showing the date assignments will be available and the due dates. The due dates are also available on CNOWv2.

During the first week of class you we be given more details on the registration process for CNOWv2. Please note that you must use your **University of Toronto email address only to register.**

Students do not need to complete all of the assignments to score the 14%. Students should complete **seven of the available eight** assignments during the term. Each assignment completed is worth a maximum of 2% each with a maximum overall mark of 14%.

Please note that you will have unlimited amount of time to complete the assignment before the due date however, you must complete the assignment in one sitting. Meaning, you cannot exit the assignment and come back to it at a later time.

Students will be awarded in the following manner:

	Mark Awarded
Attempted the assignment but scored	1 out of 2
< 50% of the available marks. Note a	
reasonable attempt must be made to	
score the 1 mark.	
Attempted the assignment but scored	1.5 out of 2
51% to 84% of the available marks.	
Attempted the assignment but scored	2 out of 2
85% to 100% of the available marks.	

Students can attempt all eight weekly assignments. The best seven submissions will be used in calculating their mark to achieve the 14%.

If you have any questions or require additional clarification on the weekly questions from CNOW, you can reach out to **Michael Martellacci** at michael.martellacci@mail.utoronto.ca

Michael will not answer any questions on the weekly questions until after the due date of those questions.

Please do not email Michael questions relating to the weekly tutorial questions. Michael is available to assist with the weekly CNOW questions only. If you have questions relating to the tutorial questions, please reach out to your TA in the section that you are registered in. Likewise, the tutorials should be used to answer questions posted for the tutorials (see the detailed schedule on Quercus) and not the questions from CNOW.

Profile Assignment - Video Submission link on Quercus - (3%)

You will be required to answer a series of questions about yourself and upload a short 60 second video response to those questions on Quercus using the link provided.

The due date for this submission will be **September 20**th at noon.

The series of questions and requirements of your submission will be posted on Quercus by **September 10**th.

<u>Group Case Assignment – Overall Reflection – Video Submission (Individual) link on Quercus – (3%)</u>

You will be required to individually answer questions about the company you just finished analyzing with your group case assignment. You will be required to upload a short 90 second video response on Quercus using the link provided.

More details will be provided one week before the due date. The due date for this submission will be **December 7**th at noon.

The purpose of the above video submissions is to develop your ability to communicate your ideas orally. Additional details about these submissions will be posted on Quercus.

Term Test (20%)

The Term Test is scheduled for Friday, October 30th. Details to be posted on Quercus closer to the date of the test. Please note that the date and time are subject to change and will be confirmed on the course website. The test will cover all material covered up to that point (Chapter 1, 2, 3, 4, & 12). The format of the term test will be announced in class and posted on the course website.

Drop-in Center on Quercus using Bb Collaborate

The RSM219 drop-in center will be available before the term test and final assessment. The dates and times will be announced on Quercus once they are finalized.

Teamwork Session

Week 4 – in class

In this course, you will learn about teamwork through experience. The Class 4 lecture will include a seminar on good team practices: you will learn what behaviours work - and don't work - in teams. You will also learn about the importance of creating a team charter that will serve as a contract for your team. Note that together with your team you will prepare a team charter during the session and it will be due for submission by **October 9**th, the same date as your teamwork reflection. Each member of the team will be required to upload a copy of the charter using the submission link on Quercus. The charter submission will be worth 2% of your overall grade. Your group will be asked to refer to the charter if needed should an issue arise within your group.

Please note you <u>must attend your registered section</u> as you will be meeting with your groups. You must sign in on Bb Collaborate on-time and be ready to contribute to the group discussion. The session will start at 10 minutes after the hour. If you do not attend the session, you will be penalized on your Teamwork Reflection (3%) /Team Charter (2%) which is worth a combined 5% of your overall grade in the course. Missing the session without providing appropriate medical documentation (please see below under policy and procedures) will result in being awarded a zero for the reflection/charter AND you may be required to submit an 8 to 10 page additional assignment which may include a video presentation. Further details will be provided at a later date to students that miss the session.

Group Case Assignment (30%)

Details for the group case submission project will be announced in class and posted on the course website.

The group assignment and instructions will be posted after the fourth class. Students will be placed in groups of four or five students (note this can change based on enrollment). The assignment is submitted using the submission link provided on Quercus and will be processed using Turnitin.com.

Due Dates:

Part 1 – Friday, October 16th, noon – submission link on Quercus

Part 2 – Friday, November 20th, noon – submission link on Quercus

Part 3 - Friday, December 4th, noon – submission link on Quercus

Rotman Commerce Centre for Professional Skills Teamwork Support:

The Group Case Assignment is broken down into three submissions during the term (Part 1, Part 2 and Part 3) and requires students to work in teams from four to five members. These **groups** will be organized by the Rotman Commerce office and will be communicated to you before your week 4 session. Working as a team is challenging; this is true both in the real world and in your academic classes. However, learning to work together in teams is an important aspect of your education and preparation for your future careers. You are encouraged to review the teamwork resources available to all Rotman Commerce students at https://rotmancommerce.utoronto.ca/teamwork-resources while navigating these challenges, but keep in mind that supports are also available for when you think you may need extra help.

New in the 2020-2021 academic year, the Rotman Commerce Centre for Professional Skills (RC-CPS) will offer appointments with Teamwork Mentors for any teams encountering challenges in their teamwork. Some possible reasons you might book an appointment with a Teamwork Mentor include:

- Team members have identified constraints on their time, work or accommodations they require that conflict with necessary timelines for the team.
- Teams are unsure how to divide their workload for a team project.
- Teams are concerned about how to integrate the individual contributions of each member and how to ensure team members are contributing equally.
- Teams are concerned about how to ensure all group members are aware of academic integrity guidelines (e.g. properly attributing sources) and follow them.

- Teams would like to be able to communicate more effectively with each other, particularly when navigating a remote work academic environment.

To book a meeting with a Teamwork Mentor, send an email to rotmancommerce.teamworkhelp@utoronto.ca with the course code (e.g. RSM100) and team number (if available) in the subject line of the email. Any member of the team may reach out individually to book an appointment, but we also encourage teams to book their appointments as a team. You will normally receive a response within 24-36 hours, but note that during busy times of the semester the waiting period may be longer. Be proactive in booking your meeting, and do so as soon as challenges arise!

If you are a student registered with Accessibility Services, and extensions are one of your academic accommodations, you should consult with your Accessibility Advisor about this course. For considerations pertaining to teamwork and accessibility, please see information in the section on Accessibility Needs below under the Policies and Procedures heading.

Turnitin.com:

Normally students will be required to submit their course essays, team project submissions, term tests and final assessment to Turnitin.com for a review of textual similarity and detection of possible plagiarism. In doing so, students will allow their essays to be included as source documents in the Turnitin.com reference database, where they will be used solely for the purpose of detecting plagiarism. The terms that apply to the University's use of the Turnitin.com service are described on the Turnitin.com website.

Written Assignments:

Please note that **clear, concise and correct writing** will be considered in the evaluation of your group case assignments. You may lose points for writing that impedes communication: poor organization, weak paragraph development, excessive wordiness, hard-to-follow sentence structure, spelling mistakes and grammatical errors. Students who require additional support and/or tutoring with respect to their writing skills are encouraged to visit the Academic Success Centre (http://www.studentlife.utoronto.ca/asc) or one of the College Writing Centres (writing.utoronto.ca/writing-centres). These Centres are teaching facilities – not editing services – where trained staff can assist students in developing their academic writing skills. There is no charge for the instruction and support.

Final Assessment (25%)

The final assessment will cover material from the entire course and will be given during the period of December 11th to December 22nd. To be clear, this does not mean you will be given the full assessment period to submit your final assessment. More details will be provided on the type of assessment and the amount of time that you will have to submit your assessment closer to the end of the term. This assessment will be worth 25% of your overall grade and your submission will be done online. Additional information will be posted on the course website.

Policies and Procedures

Missed Tests /Assignments/Week 4 Teamwork Session (including the termtest and final-term assessment)

Students who miss a test or assignment for reasons entirely beyond their control (e.g. illness) may request special consideration.

In such cases, students must:

- 1. Notify the instructor AND the Rotman Commerce Program Office **on the date** of the missed course deliverable, e.g. missed test, final assessments, assignment or class (in the case of participation marks).
- 2. Complete a Request for Special Consideration Form and submit it along with supporting documentation this may include either your Self-Declaration of Absence on ACORN, or Verification of Student Illness or Injury form to the Rotman Commerce Office within 2 business days of the originally scheduled course deliverable.

Students who do not provide appropriate or sufficient supporting documentation will be given a grade of 0 (zero) for the missed course deliverable.

Students that miss an assessment/deliverable for a legitimate reason and provided supporting documentation as mentioned above, will have the % of that assessment/deliverable allocated to the final assessment for the course.

Note that documentation must clearly establish that you were ill or had other circumstances that prevented you from attending on the date in question. After-the-fact reports are not sufficient.

Late Assignments

Students who, for reasons beyond their control, are unable to submit an assignment by its deadline must obtain approval from the instructor for an extension. Supporting documentation will be required as per the policy on missed tests and assignments.

All assignments are due on the date and at the time specified in Quercus.

Late submissions will normally be penalized by 20% per day if the assignment is not received on the specified date, at the specified time. A further penalty of 10% will be applied to each subsequent day.

The above policy also applies to the weekly assignment submission, profile assignment, teamwork reflection and final assessment.

Accessibility Needs

The University of Toronto is committed to accessibility. If you require accommodations for a temporary or ongoing disability or health concern, or have any accessibility concerns about the course, the classroom or course materials, please contact Accessibility Services as soon as possible at accessibility.services@utoronto.ca or studentlife.utoronto.ca/as.

For courses with deliverables that require you to work in teams, please note the following. If you are a student registered with Accessibility Services, and extensions are one of your academic accommodations, requests for extensions impact everyone in the group. As a result, requests for late submissions of any component of teamwork will require compelling reasons, advance notice, and must work for everyone in the team. You are encouraged to discuss with your course instructor, Accessibility Advisor, and other team members what you need in order to successfully complete your coursework. Additionally, the Rotman Commerce Centre for Professional Skills offers Teamwork Mentors (see section above) who can help you and your team discuss how to support you effectively and how to develop a work plan that meets the needs and constraints of all team members.

Volunteer Notetaking

If you're interested in helping to make our classroom more accessible, volunteer to be a notetaker!

Accessibility Services needs dependable volunteer notetakers to assist students living with a disability to achieve academic success. All you have to do is attend classes regularly and submit your notes consistently.

1. Register online as a Volunteer Note-Taker at:

https://clockwork.studentlife.utoronto.ca/custom/misc/home.aspx

- 2. Follow the link that says "Volunteer Notetakers"
- 3. Select your course and upload a sample of your notes
- 4. Once you have been selected as a notetaker, you'll get an email notifying you to upload your Notes.

If you have any questions or require assistance, please email <u>as.notetaking@utoronto.ca</u> or call 416-978-6186.

Volunteers may receive co-curricular credit or a certificate of appreciation.

Academic Integrity

Academic Integrity is a fundamental value essential to the pursuit of learning and scholarship at the University of Toronto. Participating honestly, respectively, responsibly and fairly in this academic community ensures that the U of T degree that you earn will continue to be valued and respected as a true signifier of a student's individual work and academic achievement. As a result, the University treats cases of academic misconduct very seriously.

<u>The University of Toronto's Code of Behaviour on Academic Matters</u> outlines the behaviours that constitute academic misconduct, the process for addressing academic offences and the penalties that may be imposed. You are expected to be familiar with the contents of this document. Potential offences include, but are not limited to:

In papers and assignments:

- Using someone else's ideas or words without appropriate acknowledgement.
- Submitting your own work in more than one course without the permission of the instructor.
- Making up sources or facts.
- Obtaining or providing unauthorized assistance on any assignment (this includes collaborating with others on assignments that are supposed to be completed individually).

On test and exams:

- Using or possessing any unauthorized aid, including a cell phone.
- Looking at someone else's answers
- Misrepresenting your identity.
- · Submitting an altered test for re-grading.

Misrepresentation:

Falsifying institutional documents or grades.

 Falsifying or altering any documentation required by the University, including (but not limited to) medical notes.

All suspected cases of academic dishonesty will be investigated by the following procedures outlined in the *Code of Behaviour on Academic Matters*. If you have any question about what is or is not permitted in the course, please do not hesitate to contact the course instructor. If you have any questions about appropriate research and citation methods, you are expected to seek out additional information from the instructor or other U of T resources such as College Writing Centres or the Academic Success Centre.

Remarking Policy

Students may submit their term test for remarking; however, the **entire term test will not be remarked** to ensure consistency for all students. If a student wants a specific part of the term test to be remarked, the student must e-mail or submit to the instructor the part of the response and marking key that the student is requesting to be remarked. The instructor will notify students about the status of the remark request as soon as possible. All **remark requests** must be received **within one week after the return date of the term test**. After this date, all remark requests received will **not be considered**. Please note that your mark can go up, remain the same or go down based on any remark request.

The same policy will apply for any remark requests relating to the profile assignment, teamwork reflection, group case assignment and group case assignment — overall reflection- video submission and the final assessment. The student must notify the course coordinator by emailing him directly at ralph.tassone@rotman.utoronto.ca with your request within one week of the return date of these deliverables. No remark request will be considered after this period.

Email

At times, the course instructor may decide to communicate important course information by email. As such, all U of T students are required to have a valid UTmail+ email address. You are responsible for ensuring that your UTmail+ email address is set up and properly entered on ACORN. For more information visit help.ic.utoronto.ca/category/3/utmail.html.

Forwarding your utoronto.ca email to a Gmail or other type of email account is not advisable. In some cases, messages from utoronto.ca addresses sent to Gmail accounts are filtered as junk mail, which means that important messages from your course instructor may end up in your spam or junk mail folder.

Quercus and the Course Page

The online course page for this course is accessed through Quercus. To access the course page, go to <u>q.utoronto.ca</u> and log in using your UTORid and password. Once you have logged in, you will be at the Quercus Dashboard. On this page you will see all of the courses you are presently enrolled in. If you don't see the course listed here but you are properly registered for the course in ACORN, wait 48 hours.

Conduct of Classes and Expectations

Classes will begin at ten minutes after the hour, in accordance with university policy.

Recording Lectures

Lectures and course materials prepared by the instructor are considered by the University to be an instructor's intellectual property covered by the Canadian Copyright Act. Students wishing to record a lecture or other course material in any way are required to ask the instructor's explicit permission, and may not do so unless permission is granted. Students who have been previously granted permission to record lectures as an accommodation for a disability are excepted. This includes tape recording, filming, photographing PowerPoint slides, Quercus materials, etc.

If permission for recording is granted by the instructor (or via Accessibility Services), it is intended for the individual student's own study purposes and does not include permission to "publish" them in any way. It is forbidden for a student to publish an instructor's notes to a website or sell them in any other form without formal permission.

FIPPA Language

Option 1: Notice of video recording and sharing (<u>Download and re-use prohibited</u>)
This course, including your participation, will be recorded on video and will be available to students in the course for viewing remotely and after each session.

Course videos and materials belong to your instructor, the University, and/or other sources depending on the specific facts of each situation, and are protected by copyright. Do not download, copy, or share any course or student materials or videos without the explicit permission of the instructor.

For questions about recording and use of videos in which you appear please contact your instructor.

Electronic Course Materials

This course will be using the following electronic course materials:

CNOWv2 – which is an online platform of questions along with an online version of the textbook.

These materials will cost a total of \$64.95. The use of these materials complies with all University of Toronto policies which govern fees for course materials.

More details regarding CNOWv2 will be provided during the first week of class.

Weekly Class Schedule

<u>week</u>	<u>ly Class Schedule</u>				
Class	Date	Topic	Readings	Tutorial Questions / Weekly CNOW V2 Assignments	
1	(Thurs) Sept 10, (Fri) Sept 11, (Mon) Sept 14, (Tues) Sept 15	Financial Statements and Making Business Decisions	Chapter 1	See detailed schedule posted on Quercus	
2	(Thurs) Sept 17, (Fri) Sept 18, (Mon) Sept 21, (Tues) Sept 22	The Accounting Information System and Financial Statements	Chapter 2	See detail posted on Quercus	
3	(Thurs) Sept 24, (Fri) Sept 25, (Mon) Sept 28, (Tues) Sept 29	Analysis and Interpretation of Financial Statements	Chapter 12	See details posted on Quercus	
4	(Thurs) Oct 1, (Fri) Oct 2, (Mon) Oct 5, (Tues) Oct 6	Teamwork Session – details to follow			
5	(Thurs) Oct 8, (Fri) Oct 9, (Mon) Oct 12 (Thanksgiving - L5101 no class details to follow), (Tues) Oct 13	Accrual Accounting and Financial Statements	Chapter 3	See details posted on Quercus	
6	(Thurs) Oct 15, (Fri) Oct 16, (Mon) Oct 19, (Tues) Oct 20	Cash and Internal Control	Chapter 4	See details posted on Quercus	
7*		Term Test - Friday, October 30th Details to follow. Online Submission			
8	(Thurs) Oct 22, (Fri) Oct 23, (Mon) Nov 2, (Tues) Nov 3	Reporting and Analyzing the Statement of Cash Flows	Chapter 11	See details posted on Quercus	
**	Week of November 9 th	No Classes - Reading Week			
9	(Thurs) Nov 5, (Fri) Nov 6, (Mon) Nov 16, (Tues) Nov 17	Receivables and Revenue Reporting, and Analyzing Sales	Chapter 5	See details posted on Quercus	
10	(Thurs) Nov 19, (Fri) Nov 20, (Mon) Nov 23, (Tues) Nov 24	Reporting and Analyzing Inventory and Cost of Goods Sold	Chapter 6	See details posted on Quercus	
11	(Thurs) Nov 26, (Fri) Nov 27, (Mon) Nov 30, (Tues) Dec 1	Reporting and Analyzing Property, Plant, and Equipment; Intangibles and; Goodwill; (excluding Natural Resources)	Chapter 7	See details posted on Quercus	
12	(Thurs) Dec 3, (Fri) Dec 4,	Reporting and Analyzing Current Liabilities and Course Review	Chapter 8	See details posted on Quercus	

(Mon) Dec 7, (Tues) Dec 8			
During the University Final Assessment period of December 11 th to December 22 nd .	Final Assessment - TBD Details to follow. Online Submission	All material covered during the term.	See details posted on Quercus

^{*} Term Test - no classes or tutorials scheduled

Please note that the last day to drop an F term course without academic penalty is November 9, 2020.

^{**} Reading week - no classes or tutorials scheduled