



ACCT2110X: Principles of Accounting 1A

Fall 2021

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Office: BIT Building Rm. B152

Office Hours: Tuesday 7:00am – 9:00am* & 3:00pm – 6:00pm*
(*online) (and by appointment)

Course Credit Hours: Three (3)

Class Meeting Time: Tuesday 1:30pm – 2:45pm

COURSE DESCRIPTION

This course introduces students to financial accounting concepts emphasizing the analysis of business transactions in accordance with generally accepted accounting principles (GAAP), the effect of these transactions on the financial statements, financial analysis, and the interrelationships of the financial statements (i.e., to introduce business students to the accounting cycle, journals, and financial statements).

Course Goals:

Students will learn about accounting during class time, and will additionally be exposed to further problem solving necessary to master accounting fundamentals.

Student Learning Outcomes/Course Objectives

The following are the objectives for the course. Each week will have specific learning objectives listed on the Overview Page. The activities in that module (i.e.: In-Class Exercises (ICEs) and Out-Of-Class Assignments (OCAs), and assessments) are developed so that you can demonstrate you have met these objectives:

- Analyze business transactions, their effects on the financial statements and the interrelationships of the financial statements
- Define, identify and demonstrate the impact of adjusting entries on financial statements
- Explain and demonstrate the differences between cash and accrual basis accounting
- Define and identify generally accepted accounting principles

Prerequisites and Co-requisites

None

Specific Course Requirements (If Applicable)

Attendance and participation are necessary for successful completion of the course.

TECHNICAL SKILLS

In order to participate and succeed in this class, you will need to be able to perform the following basic technical tasks:

- Use UNM Learn (help documentation located in "How to Use Learn" link on left course menu, and also at [Online Student Documentation](#)). Also, UNM-Valencia provides a Blackboard Learn Jumpstart self-learning module to give you practice with the most commonly used tools in UNM Learn. Ask your instructor if you do not see the UNM-Valencia Blackboard Learn Jumpstart in your list of classes in UNM Learn.
- Use email – including attaching files, opening files, downloading attachments
- Copy and paste within applications including Microsoft Office
- Open a hyperlink (i.e., click on a hyperlink to access a website or online resource)
- Use Microsoft Office applications
 - Create, download, update, save and upload MS Word documents
 - Create, download, update, save and upload MS PowerPoint presentations
 - Create, download, update, save and upload MS Excel spreadsheets
 - Download, annotate, save and upload PDF files
 - Access MS Teams
- Use the in-course web conferencing tool (Collaborate Web Conferencing software in UNM Learn) or use Zoom or other web conferencing tool
- Download and install an application or plug in – required for participating in web conferencing sessions
- Use video capture and video upload software (i.e., YouTube.com, "My Media" in UNM Learn)

TECHNICAL REQUIREMENTS

Computer

- A high-speed Internet connection is highly recommended.
- Supported browsers include: [Detailed Supported Browsers and Operating Systems](#)
- Any computer capable of running a recently updated web browser should be sufficient to access your online course. However, bear in mind that processor speed, amount of RAM and Internet connection speed can *greatly* affect performance.
- For the best experience when using the Kaltura Media Tools inside UNM Learn, be sure to use a [supported browser](#) on a desktop.
- Microsoft Office products are available free for all UNM students (more information on the [UNM IT Software Distribution and Downloads page](#))
- Please update your contact information in LoboWeb: [MyUNM Login](#). When you log into MyUNM, Enter LoboWeb. Click on the Personal Information link to make sure your contact information is up to date.

Web Conferencing

Web conferencing will be used in this course during the following times and dates:

Tuesdays 12:00pm – 1:15pm

For the online sessions, you will need:

- *A computer with built in speakers and microphone or a USB headset with microphone. Headsets are widely available at stores that sell electronics, at the UNM Bookstore or online.*
- *A high-speed internet connection is highly recommended for these sessions. A wireless Internet connection may be used if successfully tested for audio quality prior to web conferencing.*
- *You should also dress as you would when attending an in-person class, even if you do not turn on your video camera.*

Technical Support

- For UNM Learn Technical Support: (505) 277-0857 (24/7) or use the “Create a Tech Support Ticket” link in your course.
- For UNM-Valencia IT Support: (505)925-8911
- For UNM Web Conference Technical Help: (505) 277-0857

TEXTBOOK AND SUPPLEMENTAL MATERIALS

Required Textbooks:

Primary Required Text: College Accounting, 21st ed., James A. Heintz (ISBN-13: 9781285055411)

Secondary Required Text: Dear Mr. A ~ Letters Revealing the Secrets of an Entrepreneur, George Black (ISBN-13: 9780999574607) *(Note: This book is also available under an alternate title and either title is suitable for the purposes of this class...alternate title = The Next Level Entrepreneur, George Black (ISBN-13: 9780999574621)*

COURSEWORK AND PARTICIPATION

Instructor Response Time

I routinely check my @UNM.edu address (set@unm.edu) for emails, Monday (8 am) – Friday (12 pm) and sometimes on the weekend. You can anticipate a 24 to 48 hour response from me, Monday – Thursday. I will try and respond to all weekend (Friday afternoon to Sunday) emails by noon on Monday or earlier.

Procedures for Completing Coursework

"Students are required to attend this class regularly. Just as with any college course attendance means showing up for class and participating in the exercises for the specific class session. In order to be counted as attending a class session, students

must participate in all of the required coursework for the week and complete all submissions by 11:59pm (MST) of the Sunday ending the week”

- *Policy for Missed or Late Work:*
 - *Students are required to attend class regularly.*
 - *You must attend the class sessions, complete your in-class exercises (ICEs), turn in your out-of-class assignments (OCAs), and learn the material required for the exams.*
 - *Please note there is no way to make up a missed class session.*
 - *Please note make-up tests will not be offered to students so please ensure your attendance on the noted test days.*
 - *Please note tests will require a pre-arranged and approved proctor*
- *Difficulty Meeting a Deadline Statement:*
 - *If you anticipate a difficulty meeting a deadline, please notify me via email two weeks prior to the deadline via email to set@unm.edu*
- *Submitting Work Online Statement:*
 - *All written work needs to be submitted online via Blackboard Learn*
 - *If you have a difficulty using a tool to complete work:*
 - *Use the “Create a Tech Support Ticket” link in the Course Menu immediately*
 - *Notify me via email to set@unm.edu*

Course Schedule

The course schedule lists all relevant due dates – academic holidays, Spring/Fall break, readings, assignments, projects, exams etc. Please see the end of the syllabus for the course schedule.

Expectations for Participation

- *Time required (9-12 hours per week)*
- *Students are expected to:*
 - *Participate in weekly in-class session*
 - *Navigate in Blackboard Learn*
 - *Communicate with one another in team projects*
 - *Keep abreast of course announcements via email and Blackboard Learn*
 - *Use their @unm.edu email as opposed to a personal email address*
 - *Keep instructor informed of class related problems, or problems that may prevent the student from full participation*
 - *Address technical problems immediately*
 - *Observe course netiquette at all times (see Netiquette below)*

Netiquette

- *Participate*
 - *In the online environment it is not enough to just show up, myself and your classmates need to “hear” your voice and “feel” your presence*
- *Be persistent*
 - *If you run into any difficulties, contact myself or the proper support services immediately*
- *Share tips, helps, and questions*
 - *Online courses can be a new experience for many, so please share any and all questions, solutions, and anything that may help us together*
- *Remember that derogatory comments are inappropriate*
 - *Please see this [Netiquette document](#) from UNM for additional information*

NOTES TO STUDENTS ABOUT PARTICIPATION IN A COURSE USING UNM LEARN:

Tracking Course Activity

UNM Learn automatically records all students' activities including: your first and last access to the course, the pages you have accessed, the number of discussion messages you have read and sent, web conferencing, discussion text, and posted discussion topics. This data can be accessed by the instructor to evaluate class participation and to identify students having difficulty

Submitting Assignments

When you submit an assignment via UNM Learn, you will receive an email receipt of your submission from *do-not-reply@learn.unm.edu*. Save this email as confirmation of your submission.

GRADING PROCEDURES

How Grades Are Reflective of Expected Learning Objectives:

Course grade will be based on the sum of all possible points and reflect student's exam performance, the completion of in-class exercises (ICEs), out-of-class assignments (OCAs), a slidedeck presentation, and pitch competition submission. Students will showcase their ability to identify key functions of management, demonstrate a basic vocabulary in business management, recognize and identify the specific formal elements that make up a business, and interpret and analyze how formal elements contribute to the operation of a business through their coursework, presentations, and exam performance. Students can expect a grading response time of 10 business days on all submitted coursework, presentations, and exams.

Exams:	40%
In-Class Exercises (ICEs):	30%

Out-of-Class Assignments (OCAs):	15%
Slidedeck Presentation:	10%
Pitch Competition Submission:	5%

Grading Policy, Point Breakdown:

There will be three (3) in-class exams.

[(Test 1 @ 10%) + (Test 2 @ 10%) + (Test 3 @ 20%) = 40%]

There will be thirty (30) in-class exercises (ICEs).

(30 in-class exercises @ 1.0% per in-class exercise = 30%)

These exercises will be completed in-class, during class time, and will be turned into the instructor at the end of the class session. These in-class exercises cannot be made-up. "In-Class Exercises" (ICE) are required so that you will be able to complete exercises that are very similar to if you were enrolled in a traditional face-to-face course offering.

There will be thirty (30) out-of-class assignments (OCAs).

(30 out-of-class assignments @ 0.50% per out of class assignment = 15%)

These assignments will require out of class notes on the topics contained within the chapter, will be completed individually by the student, will be turned into the instructor on the date indicated on the syllabus, will be legibly hand written, and will be limited to one single page front and back. Late work on these assignments will not be accepted. Emailed versions of these assignments will not be accepted. Students need to turn these assignments at the beginning of the class session and must remain in the classroom until dismissal to receive full credit.

There will be one (1) Slidedeck Presentation.

(1 presentation @ 10% per presentation = 10%)

This presentation will be based on the out-of-class assignments (OCAs) and in-class exercises (ICEs) that are completed from the course secondary required text Dear Mr. A (aka The Next Level Entrepreneur)

There will be one (1) pitch competition submission.

(1 pitch competition submission @ 5% per submission = 5%)

This submission will be based on the out-of-class assignments (OCAs) and in-class exercises (ICEs) that are completed from the course secondary required text Dear Mr. A (aka The Next Level Entrepreneur)

Grading Scale

Final grades will be based on the sum of all possible course points as noted above.

Grade	
90 -100	A
80 -89.5	B
70 -79.5	C
60 -69.5	D
< 59.5	F

UNM POLICIES

Equal Opportunity and Non-Discrimination

In an effort to meet obligations under Title IX, UNM faculty, Teaching Assistants, and Graduate Assistants are considered “responsible employees” by the [Department of Education](#) (see pg. 15). This designation requires that any report of gender discrimination which includes sexual harassment, sexual misconduct and sexual violence made to a faculty member, TA, or GA must be reported to the Title IX Coordinator at the [Office of Equal Opportunity](#).

[Read more about campus policy regarding sexual misconduct.](#)

Copyright Issues

All materials in this course fall under copyright laws and should not be downloaded, distributed, or used by students for any purpose outside this course.

[The UNM Copyright Guide](#) has additional helpful information on this topic.

Accessibility and Accommodations

The American with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodations of their disabilities. If you have a disability requiring accommodation, please contact:

- [UNM-Valencia Student Services](#) if you are a Valencia campus student. The phone number is 505-925-8560
- [UNM Accessibility Resource Center](#) in 2021 Mesa Vista Hall if you are a main campus student. The phone number is 505-277-3506.

Information about your disability is confidential and your instructor cannot refer you for accommodations. Be aware that you will need to provide documentation. If you need assistance in obtaining documentation, the offices above can assist you.

Accessibility Statements

[Blackboard's Accessibility statement](#)

[Microsoft's Accessibility statement](#)

Include links to accessibility statements for all other technologies included in the course.

Academic Integrity

You should be familiar with UNM's [Policy on Academic Dishonesty](#) and the [Student Code of Conduct](#) which outline academic misconduct defined as plagiarism, cheating, fabrication, or facilitating any such act.

Drop Policy:

Students missing more than three (3) class sessions will be dropped from the course.

UNM Policies: This course falls under all UNM policies for last day to drop courses, etc. Please see or the UNM Course Catalog for information on UNM services and policies. Please see the UNM academic calendar for course dates, the last day to drop courses without penalty, and for financial disenrollment dates.

UNM RESOURCES

- [UNM Valencia Campus Tutoring Services](#)
- [UNM Main Campus CAPS Tutoring Services](#)
- [UNM-Valencia Library](#)
- [UNM Libraries](#)
- [“Life” Resources available to UNM-Valencia Students](#)
- [Student Health & Counseling \(SHAC\) Online Services](#)

FOR MILITARY-CONNECTED STUDENTS

There are resources on campus designed to help you succeed. You can approach any faculty or staff for help with any issues you may encounter. Many faculty and staff have completed the GREEN ZONE training to learn about the unique challenges facing military-connected students. If you feel that you need help beyond what faculty and/or staff can give you, please reach out to the Veterans Resource Center on main campus at 505-277-3181, or by email at vinc@unm.edu. The Veterans Coordinator at UNM-Valencia is in the Student Services Office, at 505-925-8560.

SEMESTER DEADLINES (UNM DEADLINES)

Fall 2021 – 16-week classes

- Monday, August 13: First day of class, classes available in Blackboard Learn
- Friday, September 3, by 5:00 PM: Last day to add a class or to change credit hours or grade mode in LoboWEB.
- Friday, September 3: Last day to drop without “W” grade and with 100% refund on LoboWEB
- Monday, September 6: LABOR DAY HOLIDAY
- October 14-15: FALL BREAK
- Friday, November 5: Last day to drop *without* Dean’s permission on LoboWEB. Will receive “W” grade and will be responsible for tuition for the course.
- November 25-28: THANKSGIVING BREAK
- Friday, December 3: Last day to add sections and/or change credit hours with form, last day to drop *with* Dean’s permission. Will receive “W” grade and will be responsible for tuition for the course.
- December 13-17: Finals week. All final exams given in-person.

COURSE SCHEDULE

Fall 2021

Dates	Schedule	Readings
<u>Week 1</u>	<i>Week 1 Learning Module</i> <ul style="list-style-type: none">• <i>Welcome!</i>• <i>Intro to UNM Learn</i>• <i>Meet the Instructor</i>• <i>Meeting Mr. A</i>• <i>Syllabus/Schedule</i><ul style="list-style-type: none">○ <i>Intro to ICEs</i>○ <i>Intro to OCAs</i>○ <i>Course Intro Notes</i>○ <i>Student Info Sheet</i>	<i>From the Dear Mr. A Text:</i> Pages 1 – 153 <ul style="list-style-type: none">• #1 – The Dream Scale• #2 – Finding Lost Dreams• #3 – Patterns to Disappointments• #4 – Discovering Your Authenticity• #5 – Your Entrepreneurial Bent• #6 – A Creative Disruption• #7 – Envision Exercise• #8 – Envision Sentence• #9 – Guiding Principles• #10 – Your Promise
<u>Week 2</u>	<i>Week 2 Learning Module</i> <ul style="list-style-type: none">• <i>Finalizing Mr. A</i>• <i>OCAs:</i><ul style="list-style-type: none">○ <i>OCA 1 due</i>○ <i>OCA 2 due</i>○ <i>OCA 3 due</i>○ <i>OCA 4 due</i>• <i>ICEs:</i><ul style="list-style-type: none">○ <i>ICE 1 due</i>○ <i>ICE 2 due</i>○ <i>ICE 3 due</i>○ <i>ICE 4 due</i>	<i>From the Dear Mr. A Text:</i> Pages 154 – 222 <ul style="list-style-type: none">• #11 – Next Level Description• #12 – Next Level Sentence• #13 – Success Barriers• #14 – Barriers with Strategies• #15 – Refined Strategies• #16 – The Next Level Navigator

<p><u>Week 3</u></p>	<p><i>Week 3 Learning Module</i></p> <ul style="list-style-type: none"> • <i>Chapter 1 Discussion:</i> <ul style="list-style-type: none"> ○ <i>Accounting Purpose</i> ○ <i>Accounting Process</i> ○ <i>GAAP and FASB</i> ○ <i>Business Ownership Structures</i> ○ <i>Business Offering Types</i> • <i>Chapter 2 Discussion:</i> <ul style="list-style-type: none"> ○ <i>Accounting Elements</i> ○ <i>The Accounting Equation</i> ○ <i>Analyzing Business Transactions</i> ○ <i>Financial Statements</i> ○ <i>Accounting Process Overview</i> • <i>OCA's:</i> <ul style="list-style-type: none"> ○ <i>OCA 5 due</i> ○ <i>OCA 6 due</i> • <i>ICE's:</i> <ul style="list-style-type: none"> ○ <i>ICE 5 due</i> ○ <i>ICE 6 due</i> 	<p><u>Chapter 1:</u> Introduction to Accounting</p> <p><u>Chapter 2:</u> Analyzing Transactions & The Accounting Equation</p>
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<p><u>Week 4</u></p>	<p><i>Week 4 Learning Module</i></p> <ul style="list-style-type: none"> • <i>Chapter 3 Discussion:</i> <ul style="list-style-type: none"> ○ <i>The T Account</i> ○ <i>Balancing a T Account</i> ○ <i>Debits and Credits</i> ○ <i>Transaction Analysis</i> ○ <i>The Trial Balance</i> • <i>Test #1 Review Discussion:</i> <ul style="list-style-type: none"> ○ <i>Introduction to Accounting</i> ○ <i>Analyzing Transactions & The Accounting Equation</i> ○ <i>The Double Entry Framework</i> • <i>OCA's:</i> <ul style="list-style-type: none"> ○ <i>OCA 7 due</i> ○ <i>OCA 8 due</i> • <i>ICE's:</i> <ul style="list-style-type: none"> ○ <i>ICE 7 due</i> ○ <i>ICE 8 due</i> 	<p><u>Chapter 3:</u> The Double-Entry Framework</p> <p><u>Handout:</u> Test #1 Review</p>
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<u>Week 5</u>	<i>Week 5 Learning Module</i> <ul style="list-style-type: none">• <i>TEST #1</i><ul style="list-style-type: none">○ <i>Covering Chapters 1, 2, 3, and Lecture)</i>○ <i>Date: Tuesday, September 21st, 2021</i>○ <i>Time: 1:30pm – 2:45pm</i>• <i>Test #1 Debriefing Discussion</i><ul style="list-style-type: none">• <i>OCA's:</i><ul style="list-style-type: none">○ <i>OCA 9 due</i>○ <i>OCA 10 due</i>• <i>ICE's:</i><ul style="list-style-type: none">○ <i>ICE 9 due</i>○ <i>ICE 10 due</i>	
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<p><u>Week 6</u></p>	<p><i>Week 6 Learning Module</i></p> <ul style="list-style-type: none"> • <i>Chapter 4 Discussion:</i> <ul style="list-style-type: none"> ○ <i>Flow of Data</i> ○ <i>Source Document Purpose</i> ○ <i>Chart of Accounts</i> ○ <i>The General Journal</i> ○ <i>Journalizing the Transactions</i> ○ <i>The General Ledger</i> ○ <i>Posting the Transactions</i> ○ <i>The Trial Balance</i> ○ <i>Finding/Correcting Errors</i> • <i>OCA's:</i> <ul style="list-style-type: none"> ○ <i>OCA 11 due</i> ○ <i>OCA 12 due</i> • <i>ICE's:</i> <ul style="list-style-type: none"> ○ <i>ICE 11 due</i> ○ <i>ICE 12 due</i> 	<p><u>Chapter 4:</u> Journalizing and Posting Transactions</p>
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<p><u>Week 7</u></p>	<p>Week 7 Learning Module</p> <ul style="list-style-type: none"> • Chapter 5 Discussion: <ul style="list-style-type: none"> ○ End-Of-Period Adjustments ○ Preparing Adjustments (Supplies Expense) ○ Preparing Adjustments (Prepaid Insurance) ○ Preparing Adjustments (Wages Expense) ○ Preparing Adjustments (Depreciation Expense) ○ Expanded Chart of Accounts ○ Journalizing/Posting Adjusted Entries ○ Methods of Accounting ○ Cash Method of Accounting ○ Modified Cash Method of Accounting ○ Accrual Method of Accounting • OCAs: <ul style="list-style-type: none"> ○ OCA 13 due ○ OCA 14 due • ICEs: <ul style="list-style-type: none"> ○ ICE 13 due ○ ICE 14 due 	<p>Chapter 5: Adjusting Entries & Methods of Accounting</p>
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<p><u>Week 8</u></p>	<p><i>Week 8 Learning Module</i></p> <ul style="list-style-type: none"> • <i>Chapter 6 Discussion:</i> <ul style="list-style-type: none"> ○ <i>Financial Statement Preparation</i> ○ <i>Closing Process Operations</i> ○ <i>Post-Closing Trial Balance</i> ○ <i>Accounting Cycle Overview</i> • <i>OCA's:</i> <ul style="list-style-type: none"> ○ <i>OCA 15 due</i> ○ <i>OCA 16 due</i> • <i>ICE's:</i> <ul style="list-style-type: none"> ○ <i>ICE 15 due</i> ○ <i>ICE 16 due</i> 	<p><u>Chapter 6:</u> Financial Statements and the Closing Process</p>
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<u>Week 9</u>	Week 9 Learning Module <ul style="list-style-type: none">• TEST #2<ul style="list-style-type: none">○ Covering Chapters 4, 5, 6, and Lecture)○ Date: Tuesday, October 19th, 2021○ Time: 1:30pm – 2:45pm Test #2 Debriefing Discussion <ul style="list-style-type: none">• OCAs:<ul style="list-style-type: none">○ OCA 17 due○ OCA 18 due• ICEs:<ul style="list-style-type: none">○ ICE 17 due○ ICE 18 due	
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<p><u>Week 10</u></p>	<p><i>Week 10 Learning Module</i></p> <ul style="list-style-type: none"> • <i>Chapter 7 Discussion:</i> <ul style="list-style-type: none"> ○ <i>Cash's Business Importance</i> ○ <i>Checking Account Utilization</i> ○ <i>Bank Statement Reconciliation</i> ○ <i>Petty Cash Fund</i> ○ <i>Change Fund Accounts</i> • <i>OCA's:</i> <ul style="list-style-type: none"> ○ <i>OCA 19 due</i> ○ <i>OCA 20 due</i> • <i>ICEs:</i> <ul style="list-style-type: none"> ○ <i>ICE 19 due</i> ○ <i>ICE 20 due</i> 	<p><u>Chapter 7:</u> Accounting for Cash</p>
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<p><u>Week 11</u></p>	<p><i>Week 11 Learning Module</i></p> <ul style="list-style-type: none"> • <i>Chapter 8 Discussion:</i> <ul style="list-style-type: none"> ○ <i>Accounting for Payroll</i> ○ <i>Employees vs. Contractors</i> ○ <i>Employee Earnings/Deductions</i> ○ <i>Employee Payroll Records</i> ○ <i>Journalizing Payroll Transactions</i> ○ <i>Wages/Salary Expense</i> ○ <i>Employee Payables/Deductions</i> • <i>OCAs:</i> <ul style="list-style-type: none"> ○ <i>OCA 21 due</i> ○ <i>OCA 22 due</i> • <i>ICEs:</i> <ul style="list-style-type: none"> ○ <i>ICE 21 due</i> ○ <i>ICE 22 due</i> 	<p><u>Chapter 8:</u> Accounting for Payroll: Employee Earnings and Deductions</p>
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<p><u>Week 12</u></p>	<p><i>Week 12 Learning Module</i></p> <ul style="list-style-type: none"> • <i>Chapter 9 Discussion</i> <ul style="list-style-type: none"> ○ <i>Accounting for Payroll</i> ○ <i>Employer Payroll Taxes</i> ○ <i>Journalizing Employer Payroll Taxes</i> ○ <i>Employer Payroll Taxes Expense</i> ○ <i>Social Security/Medicare Taxes Payable</i> ○ <i>FUTA/SUTA Tax Payable</i> ○ <i>Total Payroll Cost</i> ○ <i>Reporting/Payment Responsibilities</i> ○ <i>Workers' Compensation Insurance</i> • <i>OCA's:</i> <ul style="list-style-type: none"> ○ <i>OCA 23 due</i> ○ <i>OCA 24 due</i> • <i>ICE's:</i> <ul style="list-style-type: none"> ○ <i>ICE 23 due</i> ○ <i>ICE 24 due</i> 	<p><u>Chapter 9:</u> Accounting for Payroll: Employer Taxes and Reports</p>
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<p><u>Week 13</u></p>	<p><i>Week 13 Learning Module</i></p> <ul style="list-style-type: none"> • <i>Chapter 10 Discussion:</i> <ul style="list-style-type: none"> ○ <i>Accounting for a Merchandising Business</i> ○ <i>Merchandise Sales Transactions</i> ○ <i>Merchandise Sales Accounts</i> ○ <i>Journalizing and Posting Sales</i> ○ <i>Journalizing and Posting Cash Receipts</i> ○ <i>Schedule of Accounts Receivable</i> • <i>OCA's:</i> <ul style="list-style-type: none"> ○ <i>OCA 25 due</i> ○ <i>OCA 26 due</i> • <i>ICE's:</i> <ul style="list-style-type: none"> ○ <i>ICE 25 due</i> ○ <i>ICE 26 due</i> 	<p><u>Chapter 10:</u> Accounting for a Merchandising Business: Sales and Cash Receipts</p>
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<p><u>Week 14</u></p>	<p>Week 14 Learning Module</p> <ul style="list-style-type: none"> • <i>Chapter 11 Discussion:</i> <ul style="list-style-type: none"> ○ <i>Accounting for a Merchandising Business</i> ○ <i>Merchandise Purchase Transactions</i> ○ <i>Merchandise Purchase Accounts</i> ○ <i>Net Sales/ Cost of Goods Sold/ Gross Profit</i> ○ <i>Journalizing and Posting Purchases</i> ○ <i>Journalizing and Posting Cash Payments</i> ○ <i>Schedule of Accounts Payable</i> • <i>OCAs:</i> <ul style="list-style-type: none"> ○ <i>OCA 27 due</i> ○ <i>OCA 28 due</i> • <i>ICEs:</i> <ul style="list-style-type: none"> ○ <i>ICE 27 due</i> ○ <i>ICE 28 due</i> 	<p><u>Chapter 11:</u> Accounting for a Merchandising Business: Purchases and Cash Payments</p>
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<p><u>Week 15</u></p> <p><i>**NOTE: There will not be a “formal” Week 15 discussion held due to UNM-Valencia’s Thanksgiving Break...please stay safe if travelling and reach out to me if needed**</i></p>	<p><u>Week 15 Learning Module</u></p> <ul style="list-style-type: none"> • <i>Pitch Competition Discussion:</i> <ul style="list-style-type: none"> ○ <i>What is the Pitch Competition</i> ○ <i>Why is Communication Important for Pitching</i> ○ <i>Why are Listening Practices important for Pitching</i> ○ <i>Why are Networks and Networking Important for Pitching</i> ○ <i>Why is Written Communication important for Pitching</i> • <i>Tackling the Slidedeck Presentation</i> <ul style="list-style-type: none"> ○ <i>Look over the handouts so that you can be ready to finalize and submit your “Slidedeck Presentation next week!”</i> 	<p><u>Handout:</u> The Pitch Competition How-to’s of Successful Submission</p> <p><u>Handout:</u> Finalizing the Slidedeck Presentation</p> <p><u>Handout:</u> Slidedeck Presentation Template and Definitions</p>
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<p><u>Week 16</u></p>	<p>Week 16 Learning Module</p> <ul style="list-style-type: none"> • <i>Finalizing the Slidedeck Presentation</i> <ul style="list-style-type: none"> ○ <i>Answering the Twelve (12) Big Questions</i> ○ <i>Preparing the PowerPoint Slidedeck</i> ○ <i>Preparing the Executive Summary</i> ○ <i>Preparing the Video Presentation</i> ○ <i>Preparing the Question & Answer Session</i> • <i>OCA's:</i> <ul style="list-style-type: none"> ○ <i>OCA 29 due</i> ○ <i>OCA 30 due</i> • <i>ICE's:</i> <ul style="list-style-type: none"> ○ <i>ICE 29 due</i> ○ <i>ICE 30 due</i> 	<p><u>No additional readings:</u></p> <p><i>This week please focus on the following two (2) items of importance:</i></p> <p>Primary Focus = Submitting your Slidedeck Presentation</p> <p>Secondary Focus = Crafting your Test #3 Study Guide</p>
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<p><u>Final Exam Week</u> **Note: In-Person Final Exams**</p>	<p><i>Remote Exam Week</i></p> <ul style="list-style-type: none"> • TEST #3 <ul style="list-style-type: none"> ○ Covering Chapters 7, 8, 9, 10, 11, and Lecture) ○ Date: Thursday, December 16th, 2021 ○ Time: 1:30pm-3:30pm 	<p><u>No additional readings:</u></p> <p><i>This week please ensure you prepare for and attend your final exam (i.e., Test #3)</i></p>
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