

ACCT 410x – Foundations of Accounting

Syllabus – Spring 2019

Section 14002 10:00 – 11:50am TuTh (ACC 310)

Section 14003 12:00 – 1:50pm TuTh (ACC 310)

Section 14001 4:00 – 5:50pm TuTh (JFF 322)

Professor: Tracie Majors

Office: ACC 119

Office Phone: 213/821-9878

Office Hours: 2:30 – 3:30 Tuesday; and by appointment (also feel free to email me at any time).

E-mail (the best way to contact me): tmajors@marshall.usc.edu

Course Description

This course provides an introduction to both financial and management accounting. Accounting, in general, is a system that provides quantitative information to people for decision-making purposes. Financial accounting systems summarize the events and transactions of businesses for external users, such as banks and investors. Management accounting systems summarize important phenomena for internal users, such as marketing managers. There is greater emphasis in this class on financial accounting because many of you will use financial accounting at some point in your lives, e.g., when making decisions about which stocks to buy. The presentation will consist of moderately technical expositions of concepts and material, but the primary focus will be that of the user (rather than the preparer) of accounting information.

This course is intended for those with limited or no prior business coursework. **The course is not open to students who have credit for other accounting courses, including BUAD 280 and 281 (or a similar course at another 4-year university).** This course satisfies the requirement for the business minor (and for other departments' majors); however, it cannot be used toward a degree in accounting or business. Students who successfully complete the course are eligible to apply to the Leventhal School of Accounting's Masters programs.

Learning Objectives

The overall goal of this course, as mentioned above is to introduce you to financial accounting and management accounting. Subsumed under this goal are several specific learning objectives and desired outcomes:

- You should gain factual knowledge of important financial and management accounting terminology, including, for example: asset, liability, equity, balance sheet, income statement, statement of cash flows, net income, current ratio, accounts receivable, inventory, revenue, cost of goods sold, FIFO, LIFO, fixed cost, variable cost, job order costing, and activity-based costing.
 - *The desired outcome for this objective is that you be able to define and describe these terms. For example, you might be asked to define the term "asset" and give an example.*

- You should gain factual knowledge of the placement of various items in annual reports, including, for example, the auditor's report, dividends paid, and operating cash flows. That is, you should learn on which financial statements these items appear and where, if applicable, or in which part of the annual report the item appears.
 - *The desired outcome for this objective is that you be able to state where items appear in the annual report. For example, you might be asked to state on which financial statement you would find dividends paid.*
- You should learn fundamental financial and management accounting principles. For example, you should learn the balance sheet equation; the effects of transactions and events on asset, liability, and equity accounts; revenue and expense recognition principles; effects of transactions and events on cash flows; various methods of calculating inventory values and depreciation; methods for calculating breakeven point; methods for calculating product costs; and so forth.
 - *The desired outcome for this objective is that you be able to describe these principles. For example, you might be asked whether a particular transaction increases or decreases a particular account's balance.*
- You should learn to apply the above factual knowledge to novel situations. That is, you should be able to apply the definitions and descriptions of important terms, and apply your knowledge of placement of items in financial statements.
 - *One desired outcome for this objective is that you be able to classify examples of concepts, and locate items in annual reports. For example, you might be asked to determine whether a particular item is an asset or a liability (or neither), or locate dividends in a given set of financial statements.*
 - *A second desired outcome for this objective is that you be able to critically read media articles that use financial accounting and management accounting terms. For example, you might be asked to read an article about a product's costs and identify the errors in that article.*
- You should learn to apply the above accounting principles to novel situations. For example, you should be able to state (and/or calculate) the dollar effects of a particular transaction (like purchase of materials on credit) on particular accounts like inventory and accounts payable). As another example, you should also be able to calculate the total cost of a manufactured product.
 - *The desired outcome for this objective is that you be able to calculate various accounting figures (e.g., account balances, costs, etc.) using fundamental accounting principles. For example, you might be told that a company borrowed funds from a bank and asked to record the dollar increases or decreases to specific accounts caused by this transaction.*
- You should begin to learn how to critically analyze financial statements using the above factual knowledge and principles. Specifically, using your understanding of important terms, the effects of transactions and events on accounts, and the definition and underpinnings of financial ratios, you should begin to be able to make assessments of firms' economic "well-being" based on their financial statements.

-- *The desired outcome for this objective is that you exhibit a rudimentary understanding of the use of financial ratios and other tools for analyzing financial statements. For example, you might be asked which ratios are appropriate for assessing a firm's solvency and be asked to calculate these ratios given a set of financial statements.*

To achieve the above learning objectives, I will employ a combination of background reading, interactive lecture, practice problems with solutions covered in class, in-class quizzes, and prompt feedback on quizzes and exams. I expect questions from you during class, and you should expect questions from me. Research on learning indicates that it is very difficult to gain anything more than a superficial understanding of material without practice and feedback, so this class incorporates a substantial amount of both. Given that you cannot obtain this practice and feedback without attending class, attendance is very important. NOTE: The "Problems to Try" for each class period are optional; I do not collect or grade homework. Some students prefer to do these problems before class, then receive further reinforcement on the material when we cover them in class. Other students feel more comfortable working the problems after we have covered them in class, which we almost always do. You should choose the option that works best for you.

Required Materials, Readings, and Other Tools

The following texts are required for this course:

- Porter, G.A. and C. L. Norton. Using Financial Accounting Information: The Alternative to Debits and Credits (10th edition).
- SELECTED CHAPTERS from Garrison, R.H., E.W. Noreen, and P.C. Brewer, Managerial Accounting (16th edition), *a custom bundle available at the bookstore.*

There also will be readings from the business press, which I will post on the course website. Additionally, you will find it helpful to bring a simple calculator to class each day as we often will work problems in class. No other readings or tools are necessary. Note that I will provide you with calculators for quizzes and exams.

Prerequisites and/or Recommended Preparation

The course has no prerequisites and requires no special skills. The quantitative aspects of the course require only elementary math skills, and you are allowed to use a calculator.

Course Notes

Slides and handouts will be available on Blackboard prior to class. In my experience, some students prefer to learn during class by taking notes within the electronic slides – thus, you are welcome to download the slides and use them during class on your laptop. Alternatively, I have observed that some students prefer to take notes "by hand." You should choose the approach that works best for you.

I will post quizzes and exams from a prior year of this course for you on Blackboard, as we cover the relevant material. These are intended to help you practice for quizzes and exams, as well as solidify your understanding of the material.

Please make sure that you are able to access Blackboard after the first class meeting. I will communicate with you through Blackboard (which is connected to your USC email account). Please make sure that you have your USC email forwarded to another account if you do not check your USC email account frequently.

Grading Policies

Grade Composition

Total points for this course are 1000. Your letter grade will be determined based on your relative performance. The 1000 points for the course are divided as follows:

Component	Points
Midterm exam 1	260 (26%)
Midterm exam 2	270 (27%)
Final exam (NOT CUMULATIVE)	270 (27%)
Quizzes (total of 5 worth 50 points each; lowest 2 grades will be dropped)	150 (15%)
Participation	50 (5%)
	1000 (100%)

After each student's weighted total points are determined for the semester, letter grades will be assigned on a curve according to the Marshall School of Business grading guidelines.

A grade of "W" is allowed only if a student withdraws after the third week but before the end of the twelfth week of the semester. The grade of incomplete (IN) can be assigned only if there is work not completed because of a documented illness or unforeseen emergency occurring after the 12th week of the semester (or the twelfth-week equivalent for courses scheduled for less than 15 weeks) that prevents the student from completing the semester. Arrangements for completing an IN must be initiated by the student and agreed to by the instructor prior to the final examination. All work required to replace the IN with a final grade must be completed within one calendar year from the date the IN was assigned. If the student does not complete the work within the year, the IN will automatically be converted to a grade of F.

Grading and Assignment Detail

My expectations for your performance on quizzes and exams are as follows. Quizzes will include multiple-choice questions and short problems/spreadsheets. Because there is little ambiguity as far as the correctness of answers in this course, the expectations are clear – you should answer them as accurately as you can and as thoroughly as you can. Exams will include multiple-choice questions, brief essay questions, and longer problems/spreadsheets, so the expectations for performance are similar. You will be allowed to use simple calculators on quizzes and exams (you must use the calculators that I provide to you in accordance with Leventhal School policy). Preparing for these quizzes and exams is facilitated by keeping up with the work in class, reworking problems that we have done in class, trying other problems that I will suggest (for exams only), and practicing with the old quizzes and exams that I will post on Blackboard.

- The first midterm, which will be **in class on Thursday, February 7th**, will cover the material presented from January 8th through February 5th.
- The second midterm exam, which will be **in class on Thursday, March 21st**, will cover the material presented from February 12th through March 19th. It will not be cumulative per se, except to the extent that the material covered from February 12th through March 19th requires knowledge of previously covered material (and this is true to a LARGE extent).
- The final exam, which is scheduled for **Tuesday May 7th, from 11:00am-1:00pm (for the 10:00 section), Wednesday, May 8th, from 2:00-4:00pm (for the 12:00 section), or Thursday, May 2nd, from 4:30-6:30pm (for the 4:00 section)**, will cover the material

presented from March 26th through April 25th. Again, this exam will not be cumulative per se, except to the extent that the material covered from March 26th through April 25th requires knowledge of previously covered material (and this is true to only a small extent).

It is to your advantage to attend class every day, be well prepared, and act professionally (including being on time). This is true for at least three reasons.

- First, and most significant, the material we cover in class is what is considered most important for the course and, therefore, will be the material tested on quizzes and exams. Accounting is best learned by practicing. Thus, attending class, and participating actively, will help you learn the material most effectively.
- Second, quizzes and exams start promptly at the beginning of class; late arrivers will not be given extra time to complete them.
- Third, I will make note of participation during class and, obviously, you cannot participate if you are not there. Participation will constitute 5 percent of your total grade. During each class session, I will assess your participation. Please note that strong participation is more than simply showing up for class, and is instead based on the quality (not the quantity) of the comments and thoughts that you share with your classmates and me. You will receive an excellent participation grade if you come to class prepared and offer high quality, thoughtful comments that add to our collective learning. I will also factor good “classroom citizenship” into your participation grade. You can exhibit this attribute by (1) helping us maintain a professional and engaging classroom environment, (2) showing interest in your fellow classmates’ comments and thoughts (for example, by both listening to and following up on others’ comments), and (3) being attentive and focused throughout class (very important for both your learning and avoiding disrupting others’ learning). As one final point, you are certainly not required to contribute in every single class session – the most important thing is quality, not quantity.

Policy for Making up Quizzes and Exams

It is to your advantage to take all quizzes and exams at the time they are given. Further, unless you have my prior approval, you **MUST** take quizzes and exams in the section for which you are registered. This latter policy often is dictated by lack of space in the other sections, and the policy regarding taking the final exam with your section comes from the university.

Additionally, there will be NO makeup quizzes given if you must miss one. This is because the lowest two quiz grades are dropped. Also remember that quizzes are given at the beginning of class, so if you arrive after the quiz is finished, you may not take the quiz. If you come to class late but while a quiz is still in progress, you may not take extra time on it – you must turn it in when time is called, irrespective of when you start.

With regard to exams, the policy of the Leventhal School of Accounting is that you should not miss exams unless there is a very serious emergency AND you can properly document this emergency. Also, to the extent possible, you must inform me of the emergency prior to the exam (I understand that this is not always possible). If you miss an exam for something other than a serious emergency and/or you cannot provide documentation, you will receive a grade of -0- on the exam. If there is a serious emergency and you can provide proper documentation and, where possible, notify me of the situation prior to the exam, I will not give a makeup exam. Instead, I will determine your grade from the remaining exams and the quizzes. That is, I will “gross up” the points from the other components of your grade so that it is as if you are operating on a 1000-point scale. This policy works to your advantage (which is why I have implemented it) for two reasons. First, it is virtually impossible to create makeup exams that are of the same level of difficulty as the original exam; thus, I tend to err on the side of more difficult when creating the makeup one.

Second, if you have experienced an emergency, your performance on an exam shortly thereafter likely would be compromised.

The final exam must be taken at the scheduled time unless an incomplete contract has previously been approved according to Leventhal School of Accounting guidelines.

Policy for Regrading Quizzes and Exams

If you believe that your quiz or exam has been graded in error, I am happy to regrade your paper if you do the following. For a simple mistake, such as an addition error or a multiple-choice answer marked wrong incorrectly, please just show me the error. For a more complicated issue such as a debate about an essay answer or an answer to a longer problem, please put your concern in writing. NOTE: For either type of issue, you must contact me within 10 days of receiving the quiz or exam. If I do not receive a request for regarding within 10 days of your receipt of the quiz or exam, the grade will be considered final. Additionally, I reserve the right to regrade the entire quiz or exam.

MARSHALL/LEVENTHAL GUIDELINES

Add/Drop Process

If you miss the first two weeks of the course, I will ask an administrator to drop you from the course. This is so that everyone who wants the chance to take the course will have that chance.

Retention of Graded Coursework

I return all quizzes to you after they are graded. If you are not present on the day a quiz is returned, I will continue to bring the quiz to class for one week after the initial return attempt. After that, I will maintain quizzes in my office for you to pick up during office hours. Any quizzes not picked up will be shredded at the end of the semester.

Statement for Students with Disabilities

USC is committed to making reasonable accommodations to assist individuals with disabilities in reaching their academic potential. If you have a disability which may impact your performance, attendance, or grades in this course and require accommodations, you must first register with the Office of Disability Services and Programs (www.usc.edu/disability). DSP provides certification for students with disabilities and helps arrange the relevant accommodations. Any student requesting academic accommodations based on a disability is required to register with Disability Services and Programs (DSP) each semester. A letter of verification for approved accommodations can be obtained from DSP. Please be sure the letter is delivered to me as early in the semester as possible. DSP is located in GFS (Grace Ford Salvatori Hall) 120 and is open 8:30 a.m.–5:00 p.m., Monday through Friday. The phone number for DSP is (213) 740-0776. Email: ability@usc.edu.

Academic Integrity and Conduct

USC seeks to maintain an optimal learning environment. General principles of academic honesty include the concept of respect for the intellectual property of others, the expectation that individual, independent work will be submitted unless otherwise allowed by an instructor, and the obligation both to protect your own academic work from misuse by others and to avoid using another's work as your own. All students are expected to understand and abide by these principles. *SCampus*, the Student Guidebook, (www.usc.edu/scampus or <http://scampus.usc.edu>) contains the

University Student Conduct Code (see University Governance, Section 11.00). The recommended sanctions are located in Appendix A.

Should there be any suspicion of academic dishonesty, students will be referred to the Office of Student Judicial Affairs and Community Standards for further review. The Review process can be found at: <http://www.usc.edu/student-affairs/SJACS/>. Failure to adhere to the academic conduct standards set forth by these guidelines and our programs will not be tolerated by the USC Marshall community and can lead to dismissal.

Students enrolled in any class offered by the Leventhal School of Accounting are expected to uphold and adhere to the standards of academic integrity established by the Leventhal School of Accounting Student Honor Code. Students are responsible for obtaining, reading and understanding the Honor Code System handbook. Students who are found to have violated the Code will be subject to disciplinary action, as described in the handbook. For more specific information, please refer to the Student Honor Code System handbook, available from the receptionist in ACC 101.

Support Systems

Student Counseling Services (SCS) - (213) 740-7711 – 24/7 on call

Free and confidential mental health treatment for students, including short-term psychotherapy, group counseling, stress fitness workshops, and crisis intervention.

<https://engemannshc.usc.edu/counseling/>

National Suicide Prevention Lifeline - 1-800-273-8255

Provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week. <http://www.suicidepreventionlifeline.org>

Relationship & Sexual Violence Prevention Services (RSVP) - (213) 740-4900 - 24/7 on call

Free and confidential therapy services, workshops, and training for situations related to gender-based harm. <https://engemannshc.usc.edu/rsvp/>

Sexual Assault Resource Center

For more information about how to get help or help a survivor, rights, reporting options, and additional resources, visit the website: <http://sarc.usc.edu/>

Office of Equity and Diversity (OED)/Title IX compliance – (213) 740-5086

Works with faculty, staff, visitors, applicants, and students around issues of protected class. <https://equity.usc.edu/>

Bias Assessment Response and Support

Incidents of bias, hate crimes and microaggressions need to be reported allowing for appropriate investigation and response. <https://studentaffairs.usc.edu/bias-assessment-response-support/>

Student Support & Advocacy – (213) 821-4710

Assists students and families in resolving complex issues adversely affecting their success as a student EX: personal, financial, and academic. <https://studentaffairs.usc.edu/ssa/>

Diversity at USC – <https://diversity.usc.edu/>

Tab for Events, Programs and Training, Task Force (including representatives for each school), Chronology, Participate, Resources for Students

Class Notes and Recording Policy

Notes or recordings made by students based on a university class or lecture may only be made for purposes of individual or group study or for other non-commercial purposes that reasonably arise from the student's membership in the class or attendance at the university. This restriction also applies to any information distributed, disseminated or in any way displayed for use in relationship to the class, whether obtained in class, via email or otherwise on the Internet, or via any other medium. Actions in violation of this policy constitute a violation of the Student Conduct Code, and may subject an individual or entity to university discipline and/or legal proceedings.

No recording and copyright notice. No student may record any lecture, class discussion or meeting with me without my prior written permission. The word "record" or the act of recording includes, but is not limited to, any and all means by which sound or visual images can be stored, duplicated or retransmitted whether by an electro-mechanical, analog, digital, wire, electronic or other device, or any other means of signal encoding. I reserve all rights, including copyright, to my lectures, course syllabi and related materials, including summaries, PowerPoints, prior exams, answer keys, and all supplementary course materials available to the students enrolled in my class, whether posted on Blackboard or otherwise. They may not be reproduced, distributed, copied, or disseminated in any media or in any form, including but not limited to all course note-sharing websites. Exceptions are made for students who have made prior arrangements with DSP and me.

Emergency Preparedness/Course Continuity

In case of a declared emergency if travel to campus is not feasible, the *USC Emergency Information* web site (<http://emergency.usc.edu/>) will provide safety and other information, including electronic means by which instructors will conduct class using a combination of USC's Blackboard learning management system (blackboard.usc.edu), teleconferencing, and other technologies.

Course Calendar

Key Dates

Tuesday, 1/22 – Quiz 1
 Thursday, 1/31 – Quiz 2
 Thursday, 2/7 – Midterm Exam 1
 Thursday, 2/21 – Quiz 3

Tuesday, 3/5 – Quiz 4
 Thursday, 3/21 – Midterm Exam 2
 Thursday, 4/11 – Quiz 5
 Final Exam (depends on section – see calendar)

Legend for Assignments/Problems to Try

PN = Porter and Norton, *Using Financial Accounting Information: The Alternative to Debits and Credits* (10th edition)

GNB = Garrison, Noreen, and Brewer, *Managerial Accounting* (16th edition)

Note: the specified chapters are the Chapter Numbers in the custom book available from the bookstore (i.e., in the customized Table of Contents). For your convenience, I have written the Chapter title beside the Chapter #.

Class No.	Date	Topic(s)	Reading Assignments	Problems to Try
		<i>Part I: Financial Accounting</i>		
1	Tues., 1/8	Introduction to course; Purposes of accounting	None	None
2	Thurs., 1/10	Introduction to financial accounting	PN – Ch. 1, pp. 3-6; 9-15; 21-26	None
3	Tues., 1/15	Balance sheet (I)	PN – Ch. 2, pp. 57-63; 67-69	PN – Ex. 2-5 Ex. 2-12* *just classify as B/S or non-B/S
4	Thurs., 1/17	Balance sheet (II)	PN – Ch. 1, pp. 7-9; 20-21 Ch. 2, pp. 51-55; 64-67 Ch. 3, pp. 101-110 Ch. 4, pp. 149-152	None
5	Tues., 1/22	Quiz 1 Income statement (I)	PN – Ch. 4, pp. 152-157 <i>The Earnings Game</i> (article to read)	PN – Ex. 4-3
6	Thurs., 1/24	Income statement (II)	PN – Ch. 3, p. 110 Ch. 4, pp. 158-174	PN – Ex. 3-5
7	Tues., 1/29	Income statement (III)	<i>Proctor and Gamble</i> <i>Which Number is the Real McCoy?</i> <i>A Better Way to Keep the Books</i> (articles to read)	PN – Prob. 4-2* *ignore salvage value in part a.

Class No.	Date	Topic(s)	Reading Assignments	Problems to Try
8	Thurs., 1/31	Quiz 2 Reading and analyzing annual report (I)	PN – Ch. 1, pp. 17-18 (Chipotle Example) Ch. 2, pp. 70-78 Ch. 6, pp. 277-289 <i>The Value of an Annual Report</i> (article to read)	Bring your Target report to class
9	Tues., 2/5	Reading and analyzing annual report (II)	PN – Ch. 13, pp. 624-647	Bring your Target report to class
10	Thurs., 2/7	MIDTERM I (covers material through 2/5)		
11	Tues., 2/12	Accounts receivable and revenues (I)	PN – Ch. 5, pp. 211-213 Ch. 7, pp. 311-321	PN – Ex. 6-1 Prob. 7-2
12	Thurs., 2/14	Accounts receivable and revenues (II); Inventory and cost of goods sold (I)	PN – Ch. 5, pp. 209-211, 213-226 Ch. 7, pp. 322-324; 333-334 <i>Accounting for Gift Cards</i> (article to read)	PN – Prob. 7-3 (part A)
13	Tues., 2/19	Inventory and cost of goods sold (II)	PN – Ch. 5, pp. 226-244 <i>How Efficient is that Company?</i> (article to read)	PN – Ex. 5-11 (parts 2 - 4), Prob. 5-5 (part A)
14	Thurs., 2/21	Quiz 3 Noncurrent assets (I)	PN – Ch. 8, pp. 357-371 Ch. 10, pp. 469-473	PN – Ex. 8-1 Ex. 8-2(pt.1) Ex. 8-11 (pt. 1)
15	Tues., 2/26	Noncurrent assets (II)	PN – Ch. 8, pp. 372-380 <i>Buyers Beware: The Goodwill Games</i> (article to read)	PN – Ex. 8-4 (do straight-line also) Ex. 8-5 Ex. 8-6
16	Thurs., 2/28	Investments (I)	PN – Ch. 7, pp. 327-332 <i>Google's Latest Launch: Its Own Trading Floor</i> (article to read)	PN – Ex. 7-11
17	Tues., 3/5	Quiz 4 Investments (II); Time value of money	PN – Ch. 9, pp. 415-426	None
18	Thurs., 3/7	Current liabilities; Noncurrent liabilities (I)	PN – Ch. 9, pp. 404-414 Ch. 10, pp. 455-468	None

Class No.	Date	Topic(s)	Reading Assignments	Problems to Try
19	Tues., 3/19	Noncurrent liabilities (II)	PN – Ch. 10, pp. 473-477	PN – Prob. 10-3
20	Thur., 3/21	MIDTERM 2 (covers material from 2/12 through 3/19)		
21	Tues., 3/26	Owners' equity; Statement of cash flows (I)	PN – Ch. 11, pp. 501-512; 516-520 Ch. 12, pp. 555-565; 581-583 <i>Accounting Shenanigans on the Cash Flow Statement</i> (article to read)	PN – Ex. 12-4
22	Thurs., 3/28	Statement of cash flows (II)	None	None
		<i>Part II: Management Accounting</i>		
23	Tues., 4/2	Introduction to management accounting; Determining COGS	GNB – Ch. 1 (<i>Managerial Accounting and Cost Concepts</i>), pp. 2-7	GNB – Problem 1-23* *just classify as period or product
24	Thurs., 4/4	Determining product costs (I)	GNB – Ch. 2 (<i>Job-Order Costing</i>) <i>Hollywood Studios Rewriting Pay System for Their Talent</i> (article to read)	None
25	Tues., 4/9	Determining product costs (II); Activity-based costing (I)	<i>Understanding Activity-Based Costing</i> (article to read)	None
26	Thurs., 4/11	Quiz 5 Activity-based costing (II): Fixed vs. variable costs	GNB – Ch. 1 (<i>Managerial Accounting and Cost Concepts</i>), pp. 8-14	GNB – Exercise 1-17*, *just classify as variable or fixed
27	Tues., 4/16	Cost-volume-profit Analysis	GNB – Ch. 1 (<i>Managerial Accounting and Cost Concepts</i>), pp. 16-18 Ch. 3 (<i>Cost-Volume Profit Relationships</i>) 89-93; 96-106	GNB – Exercise 1-15 3-16 (parts 1, 2)
28	Thurs., 4/18	Standard costs and variances (I)	GNB – Ch. 4 (<i>Standard Costs and Variances</i>)	GNB – 4-6

Class No.	Date	Topic(s)	Reading Assignments	Problems to Try
29	Tues, 4/23	Standard costs and variances (II)	None	GNB – 4-9
30	Thurs, 4/25	Review	None	None
5/7 from 11:00am-1:00pm (for 10:00am section) 5/8 from 2:00pm-4:00pm (for 12:00pm section) 5/2 from 4:30pm-6:30pm (for 4:00pm section)		FINAL EXAM (covers material from 3/26 through 4/25)		