

# **USC Leventhal School of Accounting**

## **USC Marshall School of Business**

### **ACCOUNTING 470**

#### **Advanced External Financial Reporting Issues**

#### **Syllabus – Fall 2021**

**4 units; 14120D; M & W: 10:00 am –11:50 am**

**4 units; 14121D; M & W: 12:00 pm –1:50 pm**

**Professor: Smrity Randhawa**

**Office: ACC 234B**

**Office Hours: M & W 9:10 am to 9:40 am & 2:15 pm to 3:45 pm; or by Appointment**

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#### COURSE DESCRIPTION

Developing capabilities to identify, articulate, and resolve current external financial reporting challenges and issues, concentrating on operating, financing, and investing activities of business enterprises. External financial reporting refers to financial accounting information included within an organization's external financial reports such as SEC Form 10-K.

#### LEARNING OBJECTIVES

Upon successful completion of the course, students will be able to:

- Develop capabilities to identify and articulate current external financial reporting challenges and issues, concentrating on operating, financing, and investing activities of primarily business enterprises, by solving problems and analyzing transactions.
- Be able to use accounting information, including the underlying professional standards required to prepare and report this information by using the FASB Codification ("ASC") and other authoritative sources (SEC), to analyze, guide and support a position taken on complex accounting matters.
- Analyze accounting information from the perspective of its various users (stakeholders) such as equity investors, creditors, company management and auditors, by preparing written and oral presentations based on information presented in cases, SEC Filings, articles discussing emerging accounting issues.
- Identify and describe differences between the various forms of business combinations by preparing business combinations worksheets resulting in the preparation of consolidated financial statements.
- Recognize and explain differences between U.S. and International Financial Reporting Standards (IFRS) by using the FASB Codification, other U.S. authoritative sources to compare, identify and articulate areas of convergence and disagreement with IFRS.
- Apply ethical principles and professional standards in analyzing situations and making informed decisions.

### COURSE MATERIALS:

- **Required Textbook:** *Intermediate Accounting 17th Edition*, by Donald E. Kieso, Jerry J. Weydandt, and Terry D. Warfield; John Wiley & Sons, Inc.; 2019. ISBN: 978-1-119-50366-8
- **Required Textbook:** *Advanced Accounting 14<sup>th</sup> Edition*, by Joe Ben Hoyle, Thomas Schaefer and Timothy Douppnik; McGraw Hill; 2020. ISBN: 978-1-260-24782-4
- **Accounting Standards Codification:** You will need access to and develop competence with the FASB Accounting Standards Codification (“ASC”). The ASC represents the authoritative standards that, in large measure, constitute Generally Accepted Accounting Principles (“GAAP”). See attachment at end of syllabus- “Using the American Accounting Association...” for login instructions. Specific assignments related to the ASC are provided on the take-home quizzes.

### PREREQUISITE:

Acct 370

### COREQUISITE:

Acct 377

### COURSE NOTES:

This course will consist of class discussions, homework, quizzes, in-class exercises, presentations, two midterms, and a final examination. Students should attend class during the section for which they are officially enrolled. Class slides and other class information will be posted on Blackboard.

### GRADING:

<u>Assignments</u>	<u>Points</u>	<u>% of Grade</u>
Three Exams		
Midterm 1	100	25%
Midterm 2	100	25%
Final Exam	100	25%
Final Team Project	40	10%
Professionalism, in-class exercise & class participation	20	5%
Homework	20	5%
Group Assignments	<u>20</u>	<u>5%</u>
	400	100%

Final grades represent how you perform in the class relative to other students. Your grade will not be based on a mandated target, but on your performance. The average grade for this class is expected to average about 3.5. Three items are considered when assigning final grades:

1. Your score for each of the items above weighted by the appropriate factor and summed.
2. Your overall percentage score for the course.
3. Your ranking among all students in the course(s) taught by your instructor during the current semester.

The grade of “W” is allowed only if a student withdraws after the official add period and before the end of the drop period during 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 drop period of the semester that prevents the student from completing the semester. An “emergency” is defined as a serious documented illness, or an unforeseen situation that is beyond the student’s control, that prevents a student from completing the semester. Prior to the end of the drop period, the student still has the option of dropping the class so incompletes will not be considered. 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.

### CLASSROOM POLICIES - FALL 2021

1. Active class participation is important in achieving the learning objectives for this course. Unless students provide an accommodation letter from USC OSAS or from Marshall detailing visa or travel restrictions, attendance and active participation is expected in the classroom.
2. Any student with such accommodations should submit their accommodation document to their instructor as soon as possible. Your instructor will then provide regular access to a recording of the class and an opportunity to regularly make up missed in-class participation.
3. Students who are experiencing illness should not attend class in person. Please inform the instructor in advance of the class session to discuss what accommodations will be made to allow for the make-up of missed class work and missed in-class participation. Students will not be penalized for not attending class in person under these circumstances.

**General descriptions on the components of your grade (team case and team project assignments, etc.) are given below:**

#### **Midterm Exams**

There will be two midterm examinations given during the semester. These midterms will start at the beginning of class on the dates listed on the schedule. The midterms will emphasize material covered in lectures, homework assignments, and the text. The midterms may include multiple-choice questions, brief essay discussion questions, exercises and problems. In order to prepare for the midterm please make sure you understand the assigned readings and the concepts discussed in class. **There will be no make-up midterms.** If you have to miss a midterm for a valid reason, the score earned on the final examination will be attributed to the missed examination. **This policy is intended to accommodate sickness or other emergencies.**

#### **Final Exam**

The final exam will include all material covered in the course subsequent to the second midterm examination. It will be of similar nature to the midterm examinations. The date and time of the final exam is listed below under “Course and Examination Schedule.”

#### **Final Team Project**

The final project will require students to work in teams to integrate the material learned during the semester in ACCT 470 to analyze an accounting issue. You will be graded on content (accuracy, completeness, etc.), writing style (grammar, consider your audience, etc.), professional appearance of your project, and the appropriate use of cited resources. More information about the final project will be discussed as the semester progresses. The due date for the written team assignment is Monday, November 29, 2021. Details on team makeup and size will be given to you during the semester.

### **Professionalism and Other Class Conduct**

Professionalism will be expected at all times. Because the university classroom is a place designed for the free exchange of ideas, we must show respect for one another in all circumstances. We will show respect for one another by exhibiting patience and courtesy in our exchanges. Appropriate language and restraint from verbal attacks upon those whose perspectives differ from your own is a minimum requirement. Courtesy and kindness are the norms for those who participate in my class.

### **In-class Exercises**

At various points during the semester, unannounced exercises will be introduced to provide students with examples of kind of material they should expect to see on exams. These exercises can be completed by ad hoc groups, of five members or less, using any course materials present (i.e., open book/open notes).

### **Homework**

It is extremely important to complete the reading assignment and homework before class. Homework Assignments are required and due on Blackboard before class time. Homework assignments will be graded for effort not correctness. If you attempt each problem assigned, whether or not you get it right, you will receive full credit. **No make-ups or alternative assignments will be accepted but you will be allowed to drop three homework grades.**

### **Group Assignments**

The group assignments will be posted on Blackboard and will comprise of exercises, brief essay discussion questions and problems. Collaboration on these assignments is encouraged as it might enhance the learning process. There will be total of three group assignments during the semester and you will be allowed to drop one group assignments.

### TECHNOLOGY REQUIREMENTS

We are all living through unprecedented times and if needed, online lectures through Zoom will be provided in Blackboard. Therefore, you must have access to the Internet to view/hear lectures. No special software is required.

The lecture presentations, links to articles, assignments, quizzes, and rubrics are located on Blackboard. To participate in learning activities and complete assignments, you will need:

- Access to a working computer that has a current operating system with updates installed, plus speakers or headphones to hear lecture presentations;
- Reliable Internet access and a USC email account;
- A current Internet browser that is compatible with Blackboard (Google Chrome is the recommended browser for Blackboard);
- A working video camera with microphone for use on Zoom;
- Microsoft Word as your word processing program; and
- Reliable data storage for your work, such as a USB drive or Office365 OneDrive cloud storage.

If your computer does not have Microsoft Word, Office 365 package is available to you free of charge and allows you to install Word, Excel, PowerPoint, Outlook, OneNote, Publisher, and Access on up to 5 PCs or Macs and Office apps on other mobile devices including tablets. Office 365 also includes unlimited cloud storage on OneDrive. To download Office 365 log into your student (University) email through a web browser, choose Settings (top right corner), and select software. If you have further questions or need help with the software, please contact the USC ITS service portal.

Some Netiquette Rules:

- Dress respectfully. Video conference business meetings are and will be the norm, so practice your professional telepresence.
- Virtual background respectfully professional
- Display both your first and last name during video conferencing and synchronous class meetings.
- Respectfully minimize distractions with muting and video off when moving around
- Disagree respectfully
- Respectfully pay attention to classmates
- Re-Read, think, and edit your message before you click "Send/Submit/Post.". as a check, consider whether you would be comfortable with your email or post or text being widely distributed on the Internet.

**Final Comments:**

This class has often been described by students as the toughest course they have taken during their time at USC. The course material is dense and requires a lot of work but I have full confidence that every student in my class is capable of learning and mastering the material. Just make sure you keep up with the reading and requisite practice. Instructional Assistants and I are here to help with your learning, make sure you attend our tutoring/office hours in case you are struggling with any material. Also, please feel free to email me with any questions. I hope you find the course beneficial and enjoyable.

**Fall 2021 ACCT 470 Tentative Schedule of Assignments**

IA = Intermediate Accounting 17th Edition

AA = Advanced Accounting 14th Edition

<b>Class No.</b>	<b>Date</b>	<b>Topic</b>	<b>Readings</b>	<b>HW Problems (Due before class)</b>
1	Aug 23	Introduction and Current Liabilities	IA: Chapter 13 (pp. 13-1 to 13-10)	
2	Aug 25	Current liabilities and Contingencies (Contd.)	IA: Chapter 13 (pp. 13-10 to 13-25)	IA: BE13.11, BE13.12 and E13.11
3	Aug 30	Long-term liabilities	IA: Chapter 14 (pp. 14-1 to 14-20)	IA: BE14.2, BE14.5, BE14.6 and BE14.9
4	Sep 1	Long-term liabilities	IA: Chapter 14 (pp. 14-26 to 14-32)	IA: BE14.13, E14.22 and E14.24 (a to c)
	Sep 6	Labor Day - No class		
5	Sep 8	Stockholders' Equity ( <b>Group Assignment 1 Available on Blackboard</b> )	IA: Chapter 15 (pp. 15-1 to 1-24)	IA: BE15.2, BE15.4, BE15.8, BE15.13 and BE15.14
6	Sep 13	Accounting for Pensions	IA: Chapter 20 (pp. 20-1 to 20-15)	IA: BE20.2, BE20.3, BE20.5 and BE20.6
7	Sep 15	Accounting for Pensions ( <b>Group Assignment 1 Due at 11:59 pm on Blackboard</b> )	IA: Chapter 20 (pp. 20-16 to 20-32)	IA: BE20.7, E20.2 and E20.5
8	Sep 20	Review Day		
<b>9</b>	<b>Sep 22</b>	<b>Exam 1</b>		
10	Sep 27	Investments	IA: Chapter 17 (pp. 17-1 to 17-13)	IA: BE17.1, BE17.2 and BE17.4
11	Sep 29	Investments	IA: Chapter 17 (pp. 17-13 to 17-25) AA: Chapter 1 (pp. 1 to 9)	IA: BE17.5, BE17.6, BE17.7 and BE17.8
12	Oct 4	The Equity Method of Accounting for Investments	AA: Chapter 1 (pp. 9 to 22)	AA: Problems 1-8, 1-12, 1-15 and 1-25

13	Oct 6	Consolidation of Financial Information	AA: Chapter 2 (pp. 39 to 63)	AA: Problems 2-6, 2-9, 2-11, 2-19, 2-20 and 2-27 (recommend use of Excel for 2-27)
14	Oct 11	Consolidations—Subsequent to the Date of Acquisition ( <b>Group Assignment 2 Available on Blackboard</b> )	AA: Chapter 3 (pp. 91 to 117)	AA: Problems 3-10, 3-11, 3-12, 3-22 (recommend use of Excel for 3-22)
15	Oct 13	Consolidated Financial Statements and Outside Ownership	AA: Chapter 4 (pp. 157 to 184)	AA: Problems 4-7, 4-8, 4-12 and 4-30 (recommend use of Excel for 4-30)
16	Oct 18	Consolidated Financial Statements—Intra-Entity Asset Transactions ( <b>Group Assignment 2 Due at 11:59 pm on Blackboard</b> )	AA: Chapter 5 (pp. 213 to 233 and pp. 236 to 239)	AA: Problems 5-7, 5-8, 5-9, 5-11 to 5-16.
17	Oct 20	Review Day		
<b>18</b>	<b>Oct 25</b>	<b>Exam 2</b>		
19	Oct 27	Foreign Currency Transactions and Hedging Foreign Exchange Risk	AA: Chapter 9 (pp. 409 to 436)	AA: Problems 9-4, 9-5, 9-11, 9-12 and 9-26
20	Nov 1	Foreign Currency Transactions and Hedging Foreign Exchange Risk	AA: Chapter 9 (pp. 436 to 442)	AA: Problems 9-8 and 9-31.
21	Nov 3	Translation of Foreign Currency Financial Statements	AA: Chapter 10 (pp. 479 to 504)	AA: Problems 10-6, 10-7, 10-8, 10-9 and 10-24
22	Nov 8	Dilutive securities and earnings per share	IA: Chapter 16 (pp. 16-1 to 16-18)	IA: BE16.1, BE16.2, BE16.4, BE16.6 and BE16.7
23	Nov 10	Dilutive securities and earnings per share ( <b>Group Assignment 3 Available on Blackboard</b> )	IA: Chapter 16 (pp. 16-18 to 16-30)	IA: BE16.10, BE16.11, BE16.13 and BE16.15
24	Nov 15	Accounting Changes and Error Analysis	IA: Chapter 22 (pp. 22-1 to 22-24)	IA: BE22.1, BE22.5, BE22.6 and E22.3

25	Nov 17	Accounting for State and Local Governments <b>(Group Assignment 3 Due at 11:59 pm on Blackboard)</b>	AA: Chapter 16 (pp. 739 to 761)	AA: Problems 16-1 to 16-9
26	Nov 22	Accounting and Reporting for Private Not-for-Profit Entities	AA: Chapter 18 (pp. 862 to 884)	AA: Problems 18-5, 18-6 and 18-39
	Nov 24	Thanksgiving - No class		
27	Nov 29	<b>Team Presentation (Written reports due for all teams by 11:59 pm on Blackboard)</b>		
28	Dec 1	<b>Team Presentation</b>		
	<b>Dec 10</b>	<b>Final Exam for 12 pm section (11 am to 1 pm)</b>		
	<b>Dec 13</b>	<b>Final Exam for 10 am section (8 am to 10 am)</b>		

**IA = Intermediate Accounting 17<sup>th</sup> Edition**

**AA = Advanced Accounting 14<sup>th</sup> Edition**



## **GRADING AND ACADEMIC STANDARDS**

The Leventhal School of Accounting adheres strictly to the grading standards of the University and the School of Business Administration. Additionally, the Leventhal School of Accounting has supplemented those standards with certain others. For students' convenience, and to prevent misunderstanding, these additional standards are summarized below.

### **GRADING STANDARDS**

The following grades are used: A - excellent; B - good; C - fair; D - minimum passing; F - failure. The grade of F is awarded for failing work at the end of the semester. The assignment of minuses and pluses when earned is required.

The grade of W (Withdraw) is assigned if the student officially withdraws after the third week but before the end of the twelfth week of the semester. No withdrawals will be permitted after the end of the twelfth week except by student petition to the University's Committee on Academic Policies and Procedures. Students may elect to audit courses during the first three weeks of the semester. A course taken for audit (V) will be assessed at the current tuition rate. A course taken for audit (V) will not receive credit and will not appear on the USC transcript or grade report. Under no circumstances will the University allow a change in the registration status of a course from letter grade or credit to audit (V) or vice versa after the third week of a given semester.

### **OTHER ACADEMIC STANDARDS**

1. The ability of students to write clearly and concisely is a necessary prerequisite to success in accounting work. Accordingly, students will be required to demonstrate writing capability in all accounting courses. This may be accomplished primarily through the inclusion of essay-type questions on course examinations.
2. **Academic Integrity:** Ethics and values are very important in accounting, in the business world, and in education. We will consider ethical issues in accounting throughout this course. As an instructor, I will assume, barring evidence to the contrary, that you are an ethical student. To help you fulfill your ethical responsibilities as a student, the ethical standards for this course are listed below.

**Graded team assignments:** All work is to be performed exclusively by the members of the team and all team members must contribute their fair share to each assignment. If outside research is performed, sources are to be cited and information discovered via outside research is to be clearly referenced as such. The products of your research are not to be shared with any student who is not a member of the team nor should you use the product of any prior students in the class.

**In-class examinations:** All exams must be the exclusive work of the individual student. No student may share the exam contents with another student until exam grading has been fully completed.

**If you know that another student is violating these standards:** Allowing another student to obtain course points by deceit contributes to a general lowering of the ethical standards of the University and contributes to deception of potential employers and other academic institutions. Thus, you have an obligation to take some action when you know another student is violating the course's academic integrity standards. This is a difficult personal trial to face, but it is an important part of your ethical obligation as a student. If you know that another student is violating the standards, it is your responsibility to inform the student's instructor. See the latest edition of SCAMPUS for a discussion of academic integrity violations. In this course, academic integrity violations generally will be penalized with a grade of F for the course.

## **ADDITIONAL INFORMATION**

### **Add/Drop Process**

Most Marshall classes are open enrollment (R-clearance) through the Add deadline. If there is an open seat, you can add the class using Web Registration. If the class is full, you will need to continue checking Web Registration or the *Schedule of Classes* (classes.usc.edu) to see if a space becomes available. Students who do not attend the first two class sessions (for classes that meet twice per week) or the first class meeting (for classes that meet once per week) may be dropped from the course. There are no formal wait lists for Marshall undergraduate courses, and professors cannot add students or increase the course capacity. If all sections of the course are full, you can add your name to an interest list by contacting the Office of Undergraduate Advising & Student Affairs; if new seats or sections are added, students on the interest list will be notified.

### **Retention of Graded Coursework**

Final exams and all other graded work which affects the course grade will be retained for one year after the end of the course *if* the graded work has not been returned to the student. If I returned a graded paper to you, it is your responsibility to file it.

## **STATEMENT ON ACADEMIC CONDUCT AND SUPPORT SYSTEMS**

### **Academic Conduct:**

Students are expected to make themselves aware of and abide by the University community's standards of behavior as articulated in the [Student Conduct Code](#). Plagiarism – presenting someone else's ideas as your own, either verbatim or recast in your own words – is a serious academic offense with serious consequences. Please familiarize yourself with the discussion of plagiarism in *SCampus* in Part B, Section 11, "Behavior Violating University Standards" [policy.usc.edu/scampus-part-b](http://policy.usc.edu/scampus-part-b). Other forms of academic dishonesty are equally unacceptable. See additional information in *SCampus* and university policies on scientific misconduct at <http://policy.usc.edu/scientific-misconduct>.

### **Support Systems:**

*Counseling and Mental Health* - (213) 740-9355 – 24/7 on call  
[studenthealth.usc.edu/counseling](http://studenthealth.usc.edu/counseling)

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

*National Suicide Prevention Lifeline* - 1 (800) 273-8255 – 24/7 on call  
[suicidepreventionlifeline.org](http://suicidepreventionlifeline.org)

Free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week.

*Relationship and Sexual Violence Prevention and Services (RSVP)* - (213) 740-9355(WELL), press "0" after hours – 24/7 on call  
[studenthealth.usc.edu/sexual-assault](http://studenthealth.usc.edu/sexual-assault)

Free and confidential therapy services, workshops, and training for situations related to gender-based harm.

*Office of Equity and Diversity (OED)- (213) 740-5086 | Title IX – (213) 821-8298*  
[equity.usc.edu](http://equity.usc.edu), [titleix.usc.edu](http://titleix.usc.edu)

Information about how to get help or help someone affected by harassment or discrimination, rights of protected classes, reporting options, and additional resources for students, faculty, staff, visitors, and applicants. The university prohibits discrimination or harassment based on the following *protected characteristics*: race, color, national origin, ancestry, religion, sex, gender, gender identity, gender expression, sexual orientation, age, physical disability, medical condition, mental disability, marital status, pregnancy, veteran status, genetic information, and any other characteristic which may be specified in applicable laws and governmental regulations. The university also prohibits sexual assault, non-consensual sexual contact, sexual misconduct, intimate partner violence, stalking, malicious dissuasion, retaliation, and violation of interim measures.

*Reporting Incidents of Bias or Harassment - (213) 740-5086 or (213) 821-8298*  
[usc-advocate.symplicity.com/care\\_report](http://usc-advocate.symplicity.com/care_report)

Avenue to report incidents of bias, hate crimes, and microaggressions to the Office of Equity and Diversity | Title IX for appropriate investigation, supportive measures, and response.

*Office of Student Accessibility Services - (213) 740-0776*  
<https://osas.usc.edu>. [SASfrntd@usc.edu](mailto:SASfrntd@usc.edu)

Support and accommodations for students with disabilities. Services include assistance in providing readers/notetakers/interpreters, special accommodations for test taking needs, assistance with architectural barriers, assistive technology, and support for individual needs.

*USC Support and Advocacy - (213) 821-4710*  
[uscса.usc.edu](http://uscса.usc.edu)

Assists students and families in resolving complex personal, financial, and academic issues adversely affecting their success as a student.

*Diversity at USC - (213) 740-2101*  
[diversity.usc.edu](http://diversity.usc.edu)

Information on events, programs and training, the Provost's Diversity and Inclusion Council, Diversity Liaisons for each academic school, chronology, participation, and various resources for students.

*USC Emergency - UPC: (213) 740-4321, HSC: (323) 442-1000 – 24/7 on call*  
[dps.usc.edu](http://dps.usc.edu), [emergency.usc.edu](http://emergency.usc.edu)

Emergency assistance and avenue to report a crime. Latest updates regarding safety, including ways in which instruction will be continued if an officially declared emergency makes travel to campus infeasible.

*USC Department of Public Safety - UPC: (213) 740-6000, HSC: (323) 442-120 – 24/7 on call*  
[dps.usc.edu](http://dps.usc.edu)

Non-emergency assistance or information.

## LSOA Learning Objectives

<b>Program Learning Objective</b>	<b>Description</b>	<b>Level of Coverage</b>
1. Technical Knowledge	Students will demonstrate technical proficiency in the accounting discipline, including the use of technical accounting knowledge to help solve problems and make decisions.	Heavy
2. Research, Analysis and Critical Thinking	Students will demonstrate the ability to critically analyze, synthesize, and evaluate information for decision making in the local, regional and global business environment.	Heavy
3. Ethical Decision Making	Students will demonstrate an understanding of ethics, ethical behavior and ethical decision-making.	Moderate
4. Communication	Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized and persuasive manner.	Moderate
5. Leadership, Collaboration and Professionalism	Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.	Moderate
6. Technology	Students will demonstrate an understanding of technology issues and utilize relevant technology tools and applications to gather and evaluate information, analyze and solve problems, work interactively with other people, and develop and present conclusions.	Light

**USC Leventhal School of Accounting**  
**Important Dates**  
**Fall 2021**

First Day of Class	Monday, August 23
Labor Day Holiday	Monday, September 6
USC Virtual Career Fair	September 22-23, 10 am - 3 pm
Meet the Firms (Virtual)	Friday, September 24, 11 am - 2 pm
Last Class Meeting for Regular (060) and 442 sessions	Friday, December 3
Study Days	Saturday- Tuesday, December 4-7
Final Exams for Regular (060) and 442 sessions	Wednesday, December 8-Wednesday, December 15

<b>Regular Session Dates (Session 060), August 23 - December 3</b>	
First Day of Classes	Monday, August 23
Last Day to Add or Drop w/out a "W"	Friday, September 10
Last Day to Change from P/NP to Letter Grade	Friday, October 8
Last Day to Drop with a "W"	Friday, November 12