ACCOUNTING AND FINANCIAL REPORTING
ACCT 1010
FALL 2023

(VERSION 8/25/2023)

Instructor

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Office Hours:

Monday 3:00 pm – 4:00 pm via Zoom (typically held on Mondays, but there are also a few other times ahead of the exams; please check syllabus on Canvas for details):
https://upenn.zoom.us/j/99907901127?pwd=VE5EbkMzV3hOQTVEK2NRZmVUZUFUQT09

or by appointment (send me an email and we can set up a time).

Course Objectives:

This course provides an introduction to financial accounting as the “language of business.” It emphasizes the analysis and evaluation of accounting information from the perspective of both investors and managers in the processes of planning, decision-making, and control. The objective of the course is to provide an overview of financial accounting and external reporting, including the basic accounting concepts and principles, as well as the structure of the income statement, balance sheet, and statement of cash flows. The course covers the accounting for and the analysis of the most common and significant business transactions of a firm, such as credit sales, delivery of products and services, manufacturing processes and procurement, creation of operating infrastructure including production facilities, intellectual property, and goodwill, debt and equity financing, as well as other (potential) obligations towards customers, suppliers, or tax authorities.

We recommend this course for students who will be using accounting information for investment decisions, who will be considering strategy choices in manufacturing and service operations, or who are simply seeking a broad understanding of accounting and financial information as it relates to shareholders, creditors, managers, and other stakeholders in the firm. The content of this course will be essential if you want to pursue a career in investment banking, financial analysis, consulting, or general management and to those thinking of starting their own business.
Course Website:

The website for this course is on Canvas (https://canvas.upenn.edu/courses/1741395). On the website, we provide the following material:

- **Lecture Slides:** the lecture slides will be made available in advance of class (at least one week before the scheduled date). We often will post updated versions (including the solutions of problems covered in class) of the lecture slides after class.
- **Exam Practice Problems and Solutions** (from old exams)
- **Instructional Videos:** for basic accounting concepts (for early parts of course)
- **Articles:** business press articles are sometimes referenced in the course syllabus and provide context for issues, which will be discussed in class.

Course Textbook (required):


This textbook is especially customized for our course, covers all the chapters in the class, and is available as eBook for purchase for the duration of our class directly from the publisher under this link: https://mybusinesscourse.com/book/wcfau3e#purchase. In case you are interested in a hardcopy, you can buy the 7th edition of *Financial Accounting* by Hanlon, Magee, and Pfeiffer through the publisher’s website.

In the detailed schedule below, practice problems from the textbook are assigned to reinforce the material covered for each topic (we refer to ‘TB’ for textbook in the syllabus). The teaching assistants (TA) will also cover some of these TB problems in their office hours. Solutions to the TB problems are posted on the course website.

Grading Policy:

The course grade is based on relative performance evaluation (i.e., a curve), but we use no forced grade distribution. Final grades are determined using the following weights (total: 100 points):

- Midterm Exam #1: 20 pts.
- Midterm Exam #2: 20 pts.
- Midterm Exam #3: 20 pts.
- In-Class Short Quizzes: 15 pts.
- Participation and Professionalism: 15 pts.
- Homework: 10 pts.

Please note that the above weighting scheme will be strictly adhered to. There is no possibility of earning extra credit or of changing the above weights.
Grades are distributed so that approximately 85% of the class enrollment (following the end of the drop period on Monday, October 9, 2023) receives A’s or B’s. The average grade for this class has been a B+ in the past. We note that no student who remains in the course after the drop period is negatively affected by the fact that other students have withdrawn. Students at the bottom of the distribution with poor weighted average scores (e.g., below 50% to 45%) will likely receive a final grade of “F”.

Exams:

There are three midterm exams for this course. Each exam is structured such that students should be able to solve it in 60 minutes, but to give everyone a fair chance to carefully work through all the problems, we allot 90 minutes to the exams. The exams will be held in person but administered online using the Respondus LockDown Browser and Canvas (i.e., bring your computer to the exams). You will find instructions on how to install and use Respondus LockDown Browser on your machine in a separate file on Canvas. To minimize incentives for cheating, the no backtrack option is turned on. That is, you can only answer each question once and will not be able to backtrack and change your answers after moving on to the next question.

Midterm exams #1 and #2 will be held out-of-class during a specific time slot in the evenings. Note that every student gets assigned a seat in a specific room and will have to take and finish the exam in this designated room for it to be counted. Midterm exam #3 will be held in class during the last teaching day of the semester.

Exams are closed-book. But you are allowed to bring to each exam one piece of 8 ½" x 11" paper with notes (double-sided). This paper may contain handwritten or typed (any font and size) notes. You are allowed to use a regular calculator during the exams. Note that sharing exam information with your classmates or accepting third-party help (including from AI devices such as ChatGPT) will result in a referral to the Office of Student Conduct, and students caught cheating will receive a final grade of “F”.

We will post practice exams together with solutions on Canvas for preparation. The graded exams (including the solutions) will be available online once the exam scores have been released.

Exam Accommodation and Conflicts:

It is the student’s responsibility to take examinations at the times specified. If you need additional time to complete an exam because of a university-recognized disability, please inform your instructor (by e-mail) and the Office of Student Disabilities Services (SDS) within two weeks of the start of classes.

If the student has a class conflict or exam conflict for another course during the same time as a scheduled exam, s/he must notify the instructor (not the TA) by e-mail within two weeks of the start of classes. The e-mail must include the student’s complete class and exam schedule for the day of conflict. In cases of an acceptable exam conflict, arrangements will be made for the student to take the exam at an alternate time.
In other cases of **excused absences**, written evidence (i.e., from a doctor or from Student Health) that you were seriously ill, or unavailable for some other reason, at the scheduled time of an exam is the only valid excuse for missing an exam. To be excused from an exam, the student must email the instructor as soon as possible (prior to the exam, if possible), and provide a copy of the required documentation. Please note that a job interview or attendance at a social event are normally not sufficient reasons to miss an exam.

In the event of an excused absence from an exam, a **make-up exam** is given in **January 2024** during the official make-up exam period set by the Registrar. Students who fail to take an exam without making arrangements with the instructor will receive a grade of **zero** for that exam.

**Requests for Regrades:**

If a student feels that there was a mistake in the grading of an exam, s/he must contact the instructor – not a TA – via email and submit a **written explanation** of the points of contention **within one calendar week** following the release of the exam scores. We will not consider submissions after this deadline. Any exam submitted for re-grade is subject to a **complete review**, which may result in an increase or decrease in the total score. All re-grade decisions are final.

**In-Class Quizzes:**

There are **four** in-class quizzes during the semester, which will be held on the dates and cover the topics indicated in the class schedule. **Quizzes are given at the beginning of the class** (late arrivals will not be accommodated with extra time, so be punctual). Each quiz will take 15 minutes and consists of 5 questions (multiple choice).

The quizzes are closed-book and no notes will be allowed. The quizzes will be administered online using the **Respondus LockDown Browser** and Canvas (i.e., bring your computer). To minimize incentives for cheating, the **no backtrack option** will be turned on. Note that sharing quiz information with your classmates or accepting third-party help will result in a referral to the Office of Student Conduct, and students caught cheating will receive a final grade of “F”.

In computing a student’s final grade, only the **three highest quiz scores** will be counted (i.e., we drop the lowest quiz score). If for some reason you are unable to take one of the four quizzes, we will simply count the three quizzes that are completed. **No make-up quizzes will be given.**

**In-Class Participation:**

Class participation grades are based on what you add to the learning experience of the entire class. Students who consistently make contributions that facilitate discussions, help to clarify technical points, or provide new insights will receive **15 points**. No contribution, repeated class absences, or contributions that are obvious, confusing, or peripheral will result in a deduction of points for in-class participation.

I will be using a polling software (e.g., Poll Everywhere) to interact with students in each class.
session. To have an objective measure of your class participation, I will assign 10 of the 15 points based on your in-class participation in these polls. Note that students must be present in the classroom to participate in the polls. Participation while absent from class or outside of the room will be regarded as cheating. Participation in 70% of the class polls throughout the semester is required to receive the full 10 points. The remaining 5 points will be based on your overall professionalism and contributions to class.

**Homework:**

There are 10 short (i.e., 5-6 questions) homework assignments during the course of the semester. Each homework will be administered on Canvas and due by 11:59pm Eastern time (i.e., Philadelphia time) on Thursdays. The homework is open-book and you are allowed to use all the class material. You may also work together with your classmates. The homework is intended to help you stay up-to-date with the material. Homework will be available on Canvas the Monday of the week they are due.

If you receive a score of 80% on homework questions throughout the semester, you will receive the full 10 points. No make-up homework will be given.

**Class Etiquette:**

The class will be in person. Both as a courtesy to your fellow students and the professor, and to ensure that everyone has the greatest opportunity to learn, please adhere to the following principles of professionalism:

- Students should sit in the same seat each class session. Please display name tents to make it easier for the instructor to keep track of participation.
- Class starts and ends on time. If a unique situation arises such that you must come in late or leave early, please inform your professor ahead of time and sit in an open aisle seat close to the door.
- Students should remain in attendance for the duration of class, except in an emergency.
- All phones and other electronic devices should be turned off, with the exception of computers/tablets that are strictly used for the purpose of this class.
- We expect that you will treat this course as a professional engagement. Please do not carry-on private conversations during class.
- This is an interactive class so please feel free to ask questions at any time.
- If you need to miss a class for any reason (e.g., sickness, family commitment), please fill out a course absence notice.
Student Preparation:

The lectures will cover all the relevant material for this course. The class schedule at the end of the syllabus provides an overview of the topics covered in each class session together with the relevant lecture slides, cases, and additional reading materials. Lectures slides are self-contained, and we often will post both pre-lecture versions and post-lecture versions (with solutions) of the lecture slides to Canvas.

The syllabus also provides a reference to the relevant sections in the textbook together with select textbook problems that relate to the material in class. The textbook and problems serve as supplement to the lecture notes for those who want additional practice. For the initial class sections of the course, we also post a series of instructional videos that explain the basic accounting concepts needed for this class.

Students should attend class having reviewed the daily class slides and, on days with an assigned article, case study or video, having read/watched these materials and worked through the case questions. It is also recommended that students read the suggested chapter sections from the textbook either before or immediately after the class, and work through at least some of the suggested practice problems from the textbook.

Withdrawal from the Course:

To withdraw from the course, students must meet the university deadline and requirements regarding withdrawals. The university withdrawal deadline is Monday, November 6, 2023.

Teaching Assistants and TA Office Hours:

There are six teaching assistants for the course. All TAs performed extremely well in their accounting classes and are familiar with the material of our introductory financial accounting course. The TAs will hold regular office hours on four days every week (except for holidays) based on the schedule posted on the course website. All office hours will be held online.

The typical weekly office hour schedule is as follows (Note: there are a few exceptions in the office hour schedule; thus, for exact dates and times, see the schedule posted on Canvas):

Monday 5 pm – 6 pm
Tuesday 5 pm – 6 pm and 7 pm – 8 pm
Wednesday no office hours
Thursday 5 pm – 6 pm and 7 pm – 8 pm
Friday 11 am – 12 pm

During office hours, the TAs will reserve the first half of the time slot to go over pre-designated textbook problems. This is the recitations part of the office hour sessions. During the second half of the time slot, the TAs will answer student questions about concepts, assigned problems/cases, or other topics covered in class.
If you have general questions about class content or concepts, please, use the discussion board on **Ed Discussion**: [https://edstem.org/us/join/FdGBef](https://edstem.org/us/join/FdGBef) (on which your fellow students can provide answers).

The TAs for the course are as follows:

- Alexa Cantreva  
  cantreva@wharton.upenn.edu
- Eunice Chong  
  chonge@wharton.upenn.edu
- Iman Ezzedine  
  imanezz@wharton.upenn.edu
- Diego Lijeron (head TA)  
  dlijeron@wharton.upenn.edu
- Tanaka Muchemwa  
  tanakamu@seas.upenn.edu
- Sofea Shaifuddin  
  sofea@wharton.upenn.edu
**Class Schedule** (all topics listed below will be covered)

**Key:** TB Reading/Problems refers to the Hanlon et al. textbook; x-y means problem y in chapter x of the textbook (attempt to solve after class; take to TA office hours). Cases to be discussed in class (read/attempt to solve before class). Videos as additional instructional resource (watch before class).

**Deliverables (i.e., homework, in-class quizzes, and in-class/out-of-class exams)** Out-of-class session; class meets at special time.

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<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Topic</th>
<th>Slides:</th>
<th>TB Reading:</th>
<th>TB Problems:</th>
<th>Add. Reading:</th>
<th>Videos:</th>
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<tbody>
<tr>
<td>1 Wed</td>
<td>8/30</td>
<td>Introduction</td>
<td>Session 1</td>
<td>Chapter 1</td>
<td>M1-24, E1-27, E1-29, P1-38</td>
<td>Basics of Accounting Are Vital to Survival; What Happened With Silicon Valley Bank?; Wall Street’s Earnings Forecast: Cloudy with a Chance of Turbulence</td>
<td>V01 Overview; V02-1 Balance Sheet</td>
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<td>Mon</td>
<td>9/4</td>
<td>Labor Day (No Class)</td>
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<td>2 Wed</td>
<td>9/6</td>
<td>Mapping Business Activity into Financial Statements</td>
<td>Sessions 2 &amp; 3</td>
<td>Chapters 2 and 3</td>
<td>M2-18, M2-19, M2-26, E2-35</td>
<td>Monopoly Rules</td>
<td>V02-2 Accounting Identity; V03-1 Book Entries; V03-2 Practice Problems</td>
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<td>Thurs</td>
<td>9/7</td>
<td>HW #1 due by 11:59pm eastern on Canvas, covering Sessions #1-#2</td>
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<tr>
<td>3 Mon</td>
<td>9/11</td>
<td>Mapping Business Activity into Financial Statements (continued)</td>
<td>Sessions 2 &amp; 3</td>
<td>Chapters 2 and 3</td>
<td>E2-44, M3-23</td>
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<td>V04-1 Accounting Cycle; V04-2 Relic Spotter Case; V05-1 Income Statement</td>
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</tbody>
</table>
4 Wed 9/13 Accounting Cycle

Slides: Session 4
Case: C04-1 Animatronics
TB Reading: Chapters 2 and 3
TB Problems: Chapter 3: M3-28, E3-40, E3-49
Videos: V06-1 Adjusting Entries; V06-2 Practice Problems; V07 Financial Statements (until minute 8’)

Thurs 9/14 HW #2 due by 11:59pm eastern on Canvas, covering Sessions #3-#4

5 Mon 9/18 Balance Sheet Presentation

Slides: Session 5
Case: C05-1 Tata Motors
TB Reading: Chapters 2 and 3
TB Problems: Chapter 2: P2-53, P2-63
Chapter 3: P3-56a, P3-68a
Add. Reading: Inventory or Expense: Coronavirus Pushes Mayo Clinic to Revisit Accounting; SEC proposed Landmark Climate Disclosure Rule; Accounting During Pandemic at Disney

6 Wed 9/20 Revenue Recognition & Matching Expenses to Revenues

Slides: Session 6
Cases: C06-1 Apple; C06-2 United Airlines
TB Reading: Chapter 6, p. 6-1 to 6-14
TB Problems: M6-14, M6-26, E6-34, E6-50
Add. Reading: Zynga Explains Method for Recording Real Revenue; Boeing Hits a Milestone

Quiz #1: 15-minute quiz, covering Sessions #1 - #5

Thurs 9/21 HW #3 due by 11:59pm eastern on Canvas, covering Sessions #5-6

7 Mon 9/25 Statement of Cash Flows

Slides: Sessions 7 & 8
Case: C07-1 Ford Motor Company
TB Reading: Chapter 4
TB Problems: M4-23, M4-26, M4-30, E4-34
Add. Reading: Coronavirus Shows Cash is King
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<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Topic</th>
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<tbody>
<tr>
<td>8/27</td>
<td>Wed</td>
<td><strong>Statement of Cash Flows (continued)</strong></td>
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<td>Slides: Sessions 7 &amp; 8</td>
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<td>Case: C08-1 Callaway Golf</td>
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<td>TB Reading: Chapter 4</td>
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<td>TB Problems: E4-38, E4-44, P4-45, P4-50a-c</td>
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<td>Add. Reading: Airlines Weigh Selling Miles Early to Raise Cash in Coronavirus Crisis</td>
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| 9/28  | Thurs| HW #4 due by 11:59pm eastern on Canvas, covering Sessions #7-#8 |

| 10/2  | Mon  | **Review Session for Midterm Exam #1 (7–8:30 pm)** |
|       |      | (Review session will be held online via Zoom; Topics covered: old practice exam – Fall 2022) |

| 10/4  | Wed  | **Midterm Exam #1 (7–8:30 pm)** |
|       |      | (Topics covered: Sessions #1 - #9, inclusive) |

| 10/9  | Mon  | **Introduction to Financial Statement Analysis** |
|       |      | Slides: Session 11 |
|       |      | Cases: C11-1 American Airlines; C11-2 My Company |
|       |      | TB Reading: Chapter 5 |
|       |      | TB Problems: M5-24, E5-27, P5-46 |
|       |      | Add. Reading: Rising Rates Boost Companies’ Focus on Working Capital Management; PepsiCo Financials |

| 10/11 | Wed  | **Accounts Receivable** |
|       |      | Slides: Session 12 |
|       |      | Case: C12-1 Barnes & Noble |
|       |      | TB Reading: Chapter 6, p. 6-14 to 6-22 |
|       |      | TB Problems: M6-18, M6-21, E6-38 |
|       |      | Add. Reading: Akamai Keeps Close Eye on Receivables as Pandemic Tests Its Customers; Cash Crunch at Retailers Stings Suppliers During Pandemic |

| 10/12 | Thurs| HW #5 due by 11:59pm eastern on Canvas, covering Sessions #11-#12 |
13 Mon 10/16  **Inventory and Cost of Goods Sold**

Slides: Session 13
Cases: C13-1 Urban Outfitters; C13-2 Caterpillar
TB Reading: Chapter 7
TB Problems: M7-16, M7-20, M7-27, E7-29, E7-32, E7-34
Add. Reading: Companies Grapple with Post-Pandemic Inventories Dilemma; Inflation Puts Spotlight on Companies’ Use of Last-in, First-out Accounting

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14 Wed 10/18  **Tangible Long-Lived Assets**

Slides: Session 14
Case: C14-1 Royal Dutch Shell
TB Reading: Chapter 8
TB Problems: M8-11, M8-15, E8-29, P8-47
Add. Reading: Big Tech Expects Some Assets to Last Longer; Business Losses from Russia Top $59 Billion

**Quiz #2:** 15-minute quiz, covering Sessions #11 - #13

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Thurs 10/19  **HW #6 due by 11:59pm eastern on Canvas, covering Sessions #13-#14**

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15 Mon 10/23  **Intangible Assets and Goodwill**

Slides: Session 15
Case: C15-1 Berwick Tools
TB Problems: M8-19, E8-34, E8-36, E8-42
Add. Reading: Coronavirus Poses Hurdle for Goodwill Impairments; Companies Wrote Down Goodwill in Spades as the Pandemic Took a Toll

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16 Wed 10/25  **Financial Investments & Marketable Securities**

Slides: Session 16
Case: C16-1 Silicon Valley Bank
TB Reading: Chapter 12
TB Problems: M12-12, M12-22, E12-29
Add. Reading: Where Were Regulators as SVB Crashed; Push for Changes to Securities Accounting

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Thurs 10/26  **HW #7 due by 11:59pm eastern on Canvas, covering Sessions #15-#16**
<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Event</th>
<th>Details</th>
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<tbody>
<tr>
<td>17 Mon 10/30</td>
<td>Review Session for Midterm Exam #2 (7–8:30 pm)</td>
<td>(Review session will be held online via Zoom; Topics covered: old practice exam – Fall 2022)</td>
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<tr>
<td>18 Wed 11/1</td>
<td>Midterm Exam #2 (7–8:30 pm)</td>
<td>(Topics covered: Sessions #11 - #17, inclusive)</td>
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| 19 Mon 11/6 | Long-Term Debt | Slides: Sessions 19 & 20 | Case: C19-1 Citigroup 
TB Reading: Chapter 9 & Appendix A (Time-Value of Money) 
Add. Reading: Elon Musk’s Buyout Will Load Twitter with Debt; Bond Calculator |
| 20 Wed 11/8 | Long-Term Debt (continued) | Slides: Sessions 19 & 20 | Case: C20-1 Intelsat 
TB Reading: Chapter 9 & Appendix A (Time-Value of Money) 
TB Problems: M9-26, E9-58, P9-67, P9-70a/71b 
Add. Reading: Macy’s Raises $4.5 Billion, Funding Operations Through 2021 |
| Thurs 11/9 | HW #8 due by 11:59pm eastern on Canvas, covering Sessions #19-20 |
| 21 Mon 11/13 | Deferred Taxes | Slides: Sessions 21 & 22 | Case: C21-1 Verizon 
TB Reading: Chapter 10, p. 10-25 to 10-36 
TB Problems: M10-30, E10-43/44 
Add. Reading: Piles of Overseas Profits Investors Cannot Touch |
<p>| Quiz #3: 15-minute quiz, covering Sessions #19 - #20 |</p>
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<tr>
<th>Date</th>
<th>Day</th>
<th>Topic</th>
<th>Slides:</th>
<th>Case:</th>
<th>TB Reading:</th>
<th>TB Problems:</th>
<th>Add. Reading:</th>
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<tr>
<td>Thurs</td>
<td>11/16</td>
<td>HW #9 due by 11:59pm eastern on Canvas, covering Sessions #21-#22</td>
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<td>Mon</td>
<td>11/20</td>
<td>Thanksgiving Break (No Class)</td>
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<td>Wed</td>
<td>11/22</td>
<td>Thanksgiving Break (No Class)</td>
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<td>23 Mon</td>
<td>11/27</td>
<td>No Class</td>
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<td>24 Wed</td>
<td>11/29</td>
<td>Shareholders’ Equity: Treasury Stock and Dividends</td>
<td>Session 24</td>
<td>C24-1 Starbucks</td>
<td>Chapter 11</td>
<td>M11-21a, M11-24a, M11-29a</td>
<td>Amazon Board Approves 20-for-1 Stock Split</td>
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<td>Quiz #4: 15-minute quiz, covering Sessions #21 - #24</td>
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<tr>
<td>26 Wed</td>
<td>12/6</td>
<td>Course Review and Wrap-Up</td>
<td>Session 26</td>
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<td>Date</td>
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<td>Thurs 12/7</td>
<td>HW #10 due by 11:59pm eastern on Canvas, covering Sessions #24-#26</td>
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<tr>
<td>27 Fri 12/8</td>
<td>Review Session for Midterm Exam #3 (5–6:30 pm)</td>
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<tr>
<td>27 Fri 12/8</td>
<td>(Review session will be held online via Zoom; Topics covered: old practice exam – Fall 2022)</td>
<td><strong>NOTE:</strong> Different day (but session will be recorded)!</td>
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<td>28 Mon 12/11</td>
<td>Midterm Exam #3</td>
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<tr>
<td>28 Mon 12/11</td>
<td>(Note: This exam will be held during regular class times in your classroom; Topics covered: Sessions #19 - #27, inclusive)</td>
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