

Cover Sheet: Request 14775

Course request - Accounting for Lawyers

Info

Process	Course New Ugrad/Pro
Status	Pending at PV - University Curriculum Committee (UCC)
Submitter	Krista Vaught kfields@law.ufl.edu
Created	2/26/2020 10:57:59 AM
Updated	4/16/2020 9:46:33 AM
Description of request	The College of Law is reviewing and updating our curriculum and courses. This course has been offered multiple times in previous years under the special topics course number LAW 6930. This request is part of a broader, ongoing effort to move to permanent course numbers.

Actions

Step	Status	Group	User	Comment	Updated
Department	Approved	LAW - Juris Doctor 012406001	Rachel Inman		4/16/2020
Syllabus-newAFL2020.docx					2/26/2020
College	Approved	LAW - College of Law	Rachel Inman		4/16/2020
No document changes					
University Curriculum Committee	Pending	PV - University Curriculum Committee (UCC)			4/16/2020
No document changes					
Statewide Course Numbering System					
No document changes					
Office of the Registrar					
No document changes					
Student Academic Support System					
No document changes					
Catalog					
No document changes					
College Notified					
No document changes					

Course|New for request 14775

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Submitter: Krista Vaught kfields@law.ufl.edu

Created: 2/26/2020 2:28:25 PM

Form version: 2

Responses

Recommended Prefix LAW

Course Level 6

Course Number 760

Category of Instruction Joint (Grad/Pro)

Lab Code None

Course Title Accounting for Lawyers

Transcript Title Accounting for Lawyers

Degree Type Professional

Delivery Method(s) Online

Co-Listing No

Effective Term Earliest Available

Effective Year Earliest Available

Rotating Topic? No

Repeatable Credit? No

Amount of Credit 2

S/U Only? No

Contact Type Regularly Scheduled

Weekly Contact Hours 2

Course Description This course covers accounting concepts lawyers need to understand (e.g., in family law, torts, contracts, bankruptcy, and compensation law). That includes basic bookkeeping (where the numbers come from), financial statements (how to read them and how to analyze them), and the role of CPAs (under both GAAP and IFRS).

Prerequisites None

Co-requisites None

Rationale and Placement in Curriculum The College of Law is reviewing and updating our curriculum and courses. This course has been offered multiple times in previous years under the special topics course number LAW 6930. This request is part of a broader, ongoing effort to move to permanent course numbers.

Course Objectives

Upon completion of ACCOUNTING FOR LAWYERS, students will be able to:

- Explain basic Accounting Statements to a client, judge, or jury.
- Communicate effectively with expert witnesses.

Specifically, students will learn about:

- Why a lawyer must understand Accounting.
- The types of Financial Statements.
- The authorities that create Accounting Rules.
- That Accounting Rules differ in the U.S. when compared with most other developed nations.
- Basic Bookkeeping, including Debits, Credits, Journals and Ledgers.
- Financial Ratios and how to use them as a lawyer.

• Account terminology, with an emphasis on terms of art as compared to terms that lack clear definitions.

Course Textbook(s) and/or Other Assigned Reading Accounting for Lawyers, Steven J. Willis - accepted by West for publication by fall 2020

TABLE OF CONTENTS

LESSON ONE: Why Lawyers Need to Understand Accounting 4

LESSON TWO: Accounting is Not a Science

TWO-A: General Principles 11

TWO-B: Introductory Problem 35

LESSON THREE: Accounting Background

THREE-A: Sources of Authority 41

THREE-B: CPA's and other Accounting Professionals 47

THREE-C: Auditor Engagement and Opinion Letters 70

LESSON FOUR: Bookkeeping

Four-A: Bookkeeping Basics 85

FOUR-B: Bookkeeping Entries 94

FOUR-C: Structured Look at the Balance Sheet 106

LESSON FIVE: Depreciation and Amortization

FIVE-A: Depreciation 125

FIVE-B: Basis, Salvage Value, Useful Life and Conventions 132

FIVE-C: Methods of Depreciation 139

FIVE-D: Reconciliation and Recapture 147

LESSON SIX: Accrual Accounting 153

SIX-A: Accrual Accounting Basics 153

SIX-B: Accruals for December 160

SIX-C: Closing of the Books 189

SIX-D: Financial Statement Preparation 197

LESSON SEVEN: Accounting for Inventory 211

LESSON EIGHT: Goodwill and Other Intangibles

LESSON NINE: The Fundamental Structure of an Entity

LESSON TEN: Ratio Analysis

Weekly Schedule of Topics MODULE ONE: "Why Lawyers Need to Know Accounting"

SEE CANVAS FOR MORE DETAILS:

1. Read LESSON ONE OBJECTIVES.
2. Read TEXT pages 1 to 9.
3. Listen to and watch LESSON ONE.
4. Work LESSON ONE PROBLEMS.

MODULE TWO: "Accounting is Not a Science"

SEE CANVAS FOR MORE DETAILS:

This LESSON divides into two subparts (but three Lesson Parts).

1. Read LESSON TWO-A OBJECTIVES and list of new terminology.
2. Read TEXT pages 10 to 39.
3. Examine the GLOSSARY and review definitions of new terminology.
4. Listen to and watch LESSON TWO-A LECTURE.
5. Listen to and watch LESSON TWO-B LECTURE.
6. Read LESSON TWO-B OBJECTIVES and list of new terminology.
7. Listen to LESSON TWO-C LECTURE (B in the Text)
8. Work LESSON TWO PROBLEMS.

MODULE THREE: Audits and Opinions: "Sources of Accounting Authority"

This LESSON divides into three subparts.

LESSON THREE PLAN:

1. Read LESSON THREE OBJECTIVES and list of new terminology (In the TEXT).
2. Examine GLOSSARY and review definitions of new terminology.
3. Examine ACRONYMS and review definitions of new terminology.

4. Listen to and watch LESSON THREE-A LECTURE (Sources of Authority).
5. Read TEXT pages 40-45.
6. Listen to and watch LESSON THREE-B LECTURE. (CPA's and other Professionals).
7. Read TEXT pages 46 to 69.
8. Listen to and watch LESSON THREE-C LECTURE. (Engagement and Opinion Letters).
9. Read TEXT pages 69-83.
10. Work LESSON THREE PROBLEMS.
11. READ AU SECTION 150.
- 12.

Glance at "About the Codification."

13.

Glance at "IFRS and U.S. GAAP similarities and differences."

MODULE FOUR: The Accounting Equation: "An Introduction to Double Entry Bookkeeping and Fundamental Accounting"

This LESSON divides into three subparts.

LESSON FOUR PLAN:

1. Read LESSON FOUR OBJECTIVES and list of new terminology.
2. Examine GLOSSARY and review definitions of new terminology.
3. Examine ACRONYMS and review definitions of new terminology.
4. Listen to and watch LESSON FOUR-A LECTURE (Bookkeeping Basics).
5. Read TEXT pages 85-94.
6. Listen to and watch LESSON FOUR-B LECTURE (Bookkeeping Entries).
7. Read TEXT pages 94-106.
8. Listen to and watch LESSON FOUR-C LECTURE (Focus on the Balance Sheet).
9. Read TEXT pages 106-125.
10. Work LESSON FOUR PROBLEMS.

MODULE FIVE: Depreciation, Amortization, and Depletion

This LESSON divides into Four subparts.

LESSON FIVE PLAN:

1. Read LESSON FIVE OBJECTIVES and list of new terminology.
2. Examine GLOSSARY and review definitions of new terminology.
3. Examine ACRONYMS and review definitions of new terminology.
4. Listen to and watch LESSON FIVE-A LECTURE (DEPRECIATION INTRODUCTION).
5. Read TEXT pages 125-132.
6. Listen to and watch LESSON FIVE-B LECTURE (Basis, Salvage, Useful Life, and Conventions).
7. Read TEXT pages 132-139.
8. Listen to and watch LESSON FIVE-C LECTURE (Methods of Depreciation).
9. Read TEXT pages 139-147.
10. Listen to and watch LESSON FIVE-D LECTURE (Reconciliation and Recapture).
11. Read TEXT pages 147-152.
12. Examine taxdepreciationcalculator.
13. Work LESSON FIVE PROBLEMS.

MODULE SIX: Accrual Accounting: "Methods of Accounting and Why Accrual is Essential"

This LESSON divides into four subparts.

LESSON SIX PLAN:

1. Read LESSON SIX OBJECTIVES and list of new terminology.
2. Examine GLOSSARY and review definitions of new terminology.
3. Examine ACRONYMS and review definitions of new terminology.
4. Listen to and watch LESSON SIX-A LECTURE (Introduction to Accrual).
5. Read TEXT pages 153-160.
6. Listen to and watch LESSON SIX-B LECTURE (December Accruals).
7. Read TEXT pages 160-189.
8. Listen to and watch LESSON SIX-C LECTURE (Closing the Books).
9. Read Text pages 189-197.
10. Listen to and watch LESSON SIX-D LECTURE (Financial Statement Preparation).
11. Read TEXT pages 197-210.
12. Work LESSON SIX PROBLEMS.

As of 1/20/20, I am revising Lessons Seven and Eight. You will be responsible for them. Look for an updated syllabus and the Module on Canvas.

MODULE SEVEN: Inventories

This LESSON divides into three subparts.

LESSON SEVEN PLAN:

1. Read LESSON SEVEN OBJECTIVES and list of new terminology.
2. Examine GLOSSARY and review definitions of new terminology.
3. Examine ACRONYMS and review definitions of new terminology.
4. Listen to and watch LESSON SEVEN-A LECTURE.
5. Listen to and watch LESSON SEVEN-B LECTURE.
6. Listen to and watch LESSON SEVEN-C LECTURE.
7. Work LESSON SEVEN PROBLEMS.

MODULE EIGHT: Goodwill and Other Intangibles

This LESSON divides into two subparts.

LESSON EIGHT PLAN:

1. Read LESSON EIGHT OBJECTIVES and list of new terminology.
2. Read TEXT pages .
3. Examine GLOSSARY and review definitions of new terminology.
4. Examine ACRONYMS and review definitions of new terminology.
5. Listen to and watch LESSON EIGHT-A LECTURE.
6. Listen to and watch LESSON EIGHT-B LECTURE.
7. Work LESSON EIGHT PROBLEMS.

Pay attention to Canvas for an updated Syllabus and information regarding Lessons Nine and Ten.

MODULE NINE: Capital Structure: "The Fundamental Structure of an Entity"

LESSON NINE PLAN:

1. Read LESSON NINE OBJECTIVES and list of new terminology.
2. Read TEXT pages .
3. Examine GLOSSARY and review definitions of new terminology.

4. Examine ACRONYMS and review definitions of new terminology.
5. Listen to and watch LESSON NINE LECTURE.
6. Work LESSON NINE PROBLEMS.

You will not be responsible for lesson Ten:

MODULE TEN: Ratio Analysis: "Applied Accounting"

LESSON TEN PLAN:

1. Read LESSON TEN OBJECTIVES and list of new terminology.
2. Read TEXT pages .
3. Examine GLOSSARY and review definitions of new terminology.
4. Examine ACRONYMS and review definitions of new terminology.
5. Listen to and watch LESSON TEN LECTURE.
6. Work LESSON TEN PROBLEMS.

Grading Scheme Grade will be based 80% on the final exam and 20% on class participation and quizzes/assignments on Canvas. Students will receive points for participation and quizzes based on reasonable participation and attempts. Exceptional participation may result in a half-letter bump in grade.

Instructor(s) Steven Willis

Attendance & Make-up Yes

Accomodations Yes

UF Grading Policies for assigning Grade Points Yes

Course Evaluation Policy Yes

Law 6930: 2 Credit Hours Accounting For Lawyers Syllabus

Prof. Willis

Office: 331

Phone: 352-273-0680

Office Hours: Thursday 10:00 – 1:00 (for Tax Timing) plus Wednesday from 1:00 – 4:00 (all classes).

Email: willis@law.ufl.edu ; best way to contact is through Canvas.

Please stop by my office: *if the door is open, you are welcome (even if someone is in there).* Please do not be hindered by the listed office hours: we must post those, but I do not restrict you to those. I want to know you and know how you are progressing.

Required:

- Course Materials on Canvas after 1/10/20.
- I will post the materials required for Class One and Class two initially. I will post the remaining materials later (likely after 1/17/20). I will encrypt some of the remaining materials. You will receive decryption information ***after the drop-add period***, once the class roll is finalized. UF will automatically place you into the Canvas course: I have nothing to do with that. If you add the course, that process may take a day or two. **Nothing is due during the drop-add period, so do not fear getting behind** .
- You **must** have Adobe Reader on your computer for this course. Preview (a MAC product) and other pdf readers **will not** work on the encrypted materials (post-Lesson Two). After the class roll is set, I will send an Announcement (through Canvas) regarding settings you must change on Reader, but most are listed herein below. That process will take most of you about five minutes, but it is essential. **Do not delay**. If you need help, please let me know. Occasionally, one or two settings do not “save” on Reader for some students (I did not write that software, so I do not know why), but we can work around that. You should set Reader as your default pdf viewer (at last that will make your life easier, trust me).
- I strongly encourage you to update your computer operating system now, and then not update it again until the semester is complete. The same is true with Adobe Reader: obtain it now and then do not update it. Nearly all mechanical/electronic issues are triggered by software updates. I have always figured out solutions for compatibility issues, but that sometimes takes minutes to hours to days. If you must acquire a new computer or have a computer crash, of course I will understand, but please keep things simple: update now and then wait until finals are complete.
- I have a contract with West to publish the Text. They want me to complete the Finance Text first (by 1/31/20) and then the Accounting Text. I expect to have most of the Accounting Text complete during the semester, but do not expect to have Lesson Ten (and we will see about Lesson Nine).

Course Objectives:

- See Course Objectives on Canvas.

Preparation:

- This is an on-line non-synchronous course. You should generally prepare at your own pace; ***however, you should not put this off for long***. You will find graded quizzes and assignments on Canvas ***with due dates***. I will accept them late, but I may contact you if I believe they are overly late. More than two weeks after the due date is overly late and that may affect your grade.
- ***In particular***, once I send the decryption information, I expect you to follow the decryption registration instructions soon thereafter: ***as in within a few days***. I’ve done this thousands of times and have never failed to get it to work; however, about 10-15% of the students seems to have difficulties. In almost all cases, I can resolve those via an email or in person. I will send an Announcement regarding special Office Hours during which you may stop by my office with registration issues or to show me that you have successfully completed them (I can tell electronically through FileOpen whether you have done so and whether you have opened the files).

PLEASE SEE ME REGARDING TECHNOLOGY ISSUES AND NOT THE IT DEPARTMENT.

Delay by you in installing the decryption registration (which should take a few seconds) after February 10 may result in my dropping you from the course (unless you have contacted me with problems and we are working on resolving them). Do not expect to receive the “decryption pdf” until after drop-add. I will create and distribute them in alphabetical order (and I’m a W, so I understand that is unfair, but gimme a break, the delay will be at most hours or a day).

- Not all Lessons currently have sample problems with audio. I am working on adding them: however.

West asked me to re-design the Finance course first. I will be moving the objectives into the Text and will be adding "Questions" at the end of each Lesson (answers to be available in a Teacher's Manual). Thus, I will be changing the pagination of the Text during the semester (not the substance). **I will be adding quizzes and assignments, so watch Canvas for those.**

- Students should expect to spend, on average, approximately two hours preparing for every hour of class, according to ABA and University guidelines. The ABA and the University requires a statement to this effect, although it does not comport exactly with Distance Learning. Essentially, you should spend three hours for each credit hour (2) times 14 (the allotted number of weeks) for a total of 84 hours.

Participation and Attendance:

- I enjoy questions and generally will try to answer all of them. Canvas has easy-to-use ways to communicate with me: please use them.
- Canvas has several discussion topics. Participation is voluntary, but strongly encouraged. Strong participation can affect your grade.
- Students requesting classroom accommodation must first register with the Office of Disability Resources. The UF Office of Disability Resources will provide documentation to the student who must then provide this documentation to the Law School Office of Student Affairs when requesting accommodation.

Student Course Evaluations:

- Students are expected to provide feedback on the quality of instruction in this course based on 10 criteria. These evaluations are conducted online at <https://evaluations.ufl.edu>. Evaluations are typically open during the last two or three weeks of the semester, but students will be given specific times when they are open. Summary results of these assessments are available to students at <https://evaluations.ufl.edu>.

Academic Honesty and Integrity:

- Academic honesty and integrity are fundamental values of the University community. Students should understand the UF Student Honor Code at <http://www.dso.ufl.edu/students.php>
- You may not work with other persons on the exam, quizzes (other than for installation of materials) or assignments to be submitted unless clearly provided otherwise.

Exam and Evaluation:

- The Final Examination is open book, which includes anything written (printed or electronic). You may not work with another person, however. If you copy something from a source, you should cite or link to it.
- Your grade will be based 90% on the final exam and 10% on class participation and quizzes/assignments on Canvas (TBA). I expect most students will receive most points for participation and quizzes based on reasonable participation and attempts. Exceptional participation may result in a half-letter bump in grade.
- The law school policy on delay in taking exams can be found at: <http://www.law.ufl.edu/student-affairs/current-students/academic-policies#12>

UF Law Grading Policies:

Grade Points

Grade

Points

Grade

Points

A (Excellent) 4.0

C+

2.33

D-

A- 0.67 3.67

C (Satisfactory) 2.00

E (Failure)

B+ 0.0 3.33

C-

B (Good) 1.67 3.00

D+

B- 1.33

2.67

D (Poor)

1.00

- The law school grading policy is available at: <http://www.law.ufl.edu/student-affairs/current-students/academic-policies#9> . **The grading policy generally does not apply to LL.M. courses .**

↑

Before viewing any of the lectures, you should re-set the preferences for Adobe Reader[®]

. These involve:

- Preferences/Full Screen: uncheck "Alert when document requests full screen mode."
- Preferences/Documents: uncheck "Save As optimizes for Fast Web View."
- Preferences/Security (Enhanced): check "Automatically Trust Documents with Valid Certification."

If you are using a PC, open Edit/Preferences to complete these tasks.

If you are using a MAC, open Adobe/Preferences to complete these tasks.

Original file: Syllabus-newAFL2020.docx

In both cases, be sure to save the changes .

Each Lecture contains PowerPoint™ Slides in Adobe PDF™ Format, encrypted with FileOpen™ Software. Audio accompanies each presentation. Lectures range in length from 10 minutes to one hour. You must use Adobe Reader

for all materials: do not use Preview (Macs) or any other pdf viewer: they will not work properly .

Each Lecture links to a list of **Lesson Objectives**, which are in addition to the **Course Objectives**. Each Lesson also has accompanying **Problems** that you may use for practice (do not submit them unless otherwise instructed). Many **Problems** have accompanying audio explanations. Together these three items – Lectures, Objectives, and Problems - comprise the Lesson. Lessons also have Quizzes and Assignments found on Canvas.

The **Text** provides a more traditional, linear analysis of most issues. You should read it in addition to watching/listening to the Lectures.

The **Glossary** file provides a dictionary of financial terms used in the various Lessons. Two separate but related courses: Finance for Lawyers and Accounting for Lawyers use the same **Glossary**; hence you will find terms that your course does not use. Reading them, however, will not hurt you. The **Text** provides more complete definitions. The Acronyms contains a list of important acronyms used in Finance and Accounting.

On the following pages, you will find a brief description of each Lesson, along with the links to the **Lectures** , **Objectives** , **Problems** , and other material.

The Examination will contain problems very similar to the practice problems. It may also ask for definitions of important terms (use the Glossary and Acronyms). Unless otherwise indicated for your section/College, the exam will be open-book.

Work at your own pace. You should spend at least six weeks covering the Lessons; however, you may use as much time as you deem appropriate within the semester constraints imposed by your College. Unless otherwise indicated for your particular section/College, your grade is a function of your exam performance (pay close attention to whether Assignments and/or Quizzes appear on Canvas™).

Each Lesson has a button on each page. Use it to stop the audio. It will take you to a page that has options regarding where to re-start. These are logical start places: you should note where you stop the audio and then re-start it at the spot closest to where you left off.

The Lessons appear in “full screen mode” in the Adobe program: this is an essential function for the audio and transitions to work. If you press “escape” on your keyboard, you can take the Lesson out of “full screen mode.” The audio will continue to run; however, the slides will not transition automatically. Do not press the down or forward keys while listening to the Lessons in “full screen mode.” They are designed to transition automatically.

The course has a dedicated website using the Canvas™ platform. That site contains all the course materials (Lessons, Objectives, Problems, Text, Glossary, and Acronyms). **You will need to download the files to your computer hard drive to view them properly.** You should save them into a single folder: that way the pre-set links will work. The Canvas™ site also includes additional Announcements, Discussions, Assignments, and Quizzes.

Module One: “ Why Lawyers Need to Know Accounting”

See Canvas for More Details :

1. Read **Lesson One Objectives** .
2. Read **Text** pages 1 to 9 .
3. Listen to and watch **Lesson One** .
4. Work **Lesson One Problems** .

Module Two : “Accounting is Not a Science”

See Canvas for More Details :

This Lesson divides into two subparts (but three Lesson Parts).

1. Read **Lesson Two-A Objectives** and list of new terminology.
2. Read **Text** pages 10 to 39 .
3. Examine the **Glossary** and review definitions of new terminology.
4. Listen to and watch **Lesson Two-A Lecture** .
5. Listen to and watch **Lesson Two-B Lecture** .
6. Read **Lesson Two-B Objectives** and list of new terminology.
7. Listen to **Lesson Two-C Lecture** (B in the Text)
8. Work **Lesson Two Problems** .

Module Three: Audits and Opinions: “Sources of Accounting Authority”

This Lesson divides into three subparts.

Lesson Three Plan :

1. Read **Lesson Three Objectives** and list of new terminology (In the Text).
2. Examine **Glossary** and review definitions of new terminology.
3. Examine **Acronyms** and review definitions of new terminology.
4. Listen to and watch **Lesson Three-A Lecture** (Sources of Authority).

5. Read **Text** pages 40-45 .
6. Listen to and watch **Lesson Three-B Lecture** . (CPA’s and other Professionals).
7. Read **Text** pages 46 to 69 .
8. Listen to and watch **Lesson Three-C Lecture** . (Engagement and Opinion Letters).
9. Read **Text** pages 69-83 .
10. Work **Lesson Three Problems** .
11. Read **Au Section 150** .
12. Glance at “ **About the Codification** .”
13. Glance at “ **IFRS and U.S. GAAP similarities and differences** .”

Module Four: The Accounting Equation: “An Introduction to Double Entry Bookkeeping and Fundamental Accounting”

This Lesson divides into three subparts.

Lesson Four Plan :

1. Read **Lesson Four Objectives** and list of new terminology.
2. Examine **Glossary** and review definitions of new terminology.
3. Examine **Acronyms** and review definitions of new terminology.
4. Listen to and watch **Lesson Four-A Lecture** (Bookkeeping Basics).
5. Read **Text** pages 85-94 .
6. Listen to and watch **Lesson Four-B Lecture** (Bookkeeping Entries).
7. Read **Text** pages 94-106 .
8. Listen to and watch **Lesson Four-C Lecture** (Focus on the Balance Sheet).
9. Read **Text** pages 106-125 .

10. Work **Lesson Four Problems** .

Module Five: Depreciation, Amortization, and Depletion

This Lesson divides into Four subparts.

Lesson Five Plan :

1. Read **Lesson Five Objectives** and list of new terminology.
2. Examine **Glossary** and review definitions of new terminology.
3. Examine **Acronyms** and review definitions of new terminology.
4. Listen to and watch **Lesson Five-A Lecture** (Depreciation Introduction) .

5. Read **Text** pages 125-132 .
6. Listen to and watch **Lesson Five-B Lecture** (Basis, Salvage, Useful Life, and Conventions) .

7. Read **Text** pages 132-139 .
8. Listen to and watch **Lesson Five-C Lecture** (Methods of Depreciation) .

9. Read **Text** pages 139-147 .
10. Listen to and watch **Lesson Five-D Lecture** (Reconciliation and Recapture) .

11. Read **Text** pages 147-152 .
12. Examine [taxdepreciationcalculator](#) .
13. Work **Lesson Five Problems** .

Module Six: Accrual Accounting: “Methods of Accounting and Why Accrual is Essential”

This Lesson divides into four subparts.

Lesson Six Plan :

1. Read **Lesson Six Objectives** and list of new terminology.
2. Examine **Glossary** and review definitions of new terminology.
3. Examine **Acronyms** and review definitions of new terminology.
4. Listen to and watch **Lesson Six-A Lecture** (Introduction to Accrual).
5. Read **Text** pages 153-160 .

6. Listen to and watch **Lesson Six-B Lecture** (December Accruals).
7. Read **Text** pages 160-189 .
8. Listen to and watch **Lesson Six-C Lecture** (Closing the Books).
9. Read **Text** pages 189-197 .
10. Listen to and watch **Lesson Six-D Lecture** (Financial Statement Preparation).
11. Read **Text** pages 197-210 .
12. Work **Lesson Six Problems** .

As of 1/20/20, I am revising Lessons Seven and Eight. You will be responsible for them. Look for an updated syllabus and the Module on Canvas.

Module Seven: Inventories

This Lesson divides into three subparts.

Lesson Seven Plan :

1. Read **Lesson Seven Objectives** and list of new terminology.
2. Examine **Glossary** and review definitions of new terminology.
3. Examine **Acronyms** and review definitions of new terminology.
4. Listen to and watch **Lesson Seven-A Lecture** .

5. Listen to and watch **Lesson Seven-B Lecture** .

6. Listen to and watch **Lesson Seven-C Lecture** .

7. Work **Lesson Seven Problems** .

Module Eight: Goodwill and Other Intangibles

This Lesson divides into two subparts.

Lesson Eight Plan :

1. Read **Lesson Eight Objectives** and list of new terminology.
2. Read **Text** pages .
3. Examine **Glossary** and review definitions of new terminology.
4. Examine **Acronyms** and review definitions of new terminology.
5. Listen to and watch **Lesson Eight-A Lecture** .

6. Listen to and watch **Lesson Eight-B Lecture** .

7. Work **Lesson Eight Problems** .

Pay attention to Canvas for an updated Syllabus and information regarding Lessons Nine and Ten.

Module Nine: Capital Structure: *“The Fundamental Structure of an Entity”*

Lesson Nine Plan :

1. Read **Lesson Nine Objectives** and list of new terminology.
2. Read **Text** pages .
3. Examine **Glossary** and review definitions of new terminology.
4. Examine **Acronyms** and review definitions of new terminology.

4. Examine **Acronyms** and review definitions of new terminology.
5. Listen to and watch **Lesson Nine Lecture** .

6. Work **Lesson Nine Problems** .

You will not be responsible for lesson Ten:

Module Ten: Ratio Analysis: “*Applied Accounting*”

Lesson Ten Plan :

1. Read **Lesson Ten Objectives** and list of new terminology.
2. Read **Text** pages .
3. Examine **Glossary** and review definitions of new terminology.
4. Examine **Acronyms** and review definitions of new terminology.
5. Listen to and watch **Lesson Ten Lecture** .

6. Work **Lesson Ten Problems** .