Code # BU13(Rev)

**New/Special Course Proposal-Bulletin Change Transmittal Form**

**Undergraduate Curriculum Council** - Print 1 copy for signatures and save 1 electronic copy.

**Graduate Council** - Print 1 copy for signatures and send 1 electronic copy to [mmcginnis@astate.edu](mailto:mmcginnis@astate.edu)

|  |
| --- |
| **New Course or**  **Special Course (Check one box)**  *Please complete the following and attach a copy of the catalogue page(s) showing what changes are necessary.* |

|  |  |
| --- | --- |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date… **Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **COPE Chair (if applicable)** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date… **Department Chair:** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **General Education Committee Chair (If applicable)** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date… **College Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Undergraduate Curriculum Council Chair** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date… **College Dean** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Graduate Curriculum Committee Chair** |
|  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Vice Chancellor for Academic Affairs** |

1. Proposed Course Prefix and Number (For variable credit courses, indicate variable range.)

ACCT 3063

2. Course Title – if title is more than 30 characters (including spaces), provide short title to be used on transcripts. Title cannot have any symbols (e.g. slash, colon, semi-colon, apostrophe, dash, and parenthesis). Please indicate if this course will have variable titles (e.g. independent study, thesis, special topics).

Hospitality Accounting

3. Will this course be lecture only, lab only, lecture and lab, activity, dissertation, experiential learning, independent study, internship, performance, practicum, recitation, seminar, special problems, special topics, studio problems, student exchange, occupational learning credit, or course for fee purpose only (e.g. an exam)? Please choose one.

Lecture only.

4. What is the grade type (i.e. standard letter, credit/no credit, pass/fail, no grade, developmental)?

Standard Letter

5. Is this course dual listed (undergraduate/graduate)?

No.

6. Is this course cross listed? (If it is, all course entries must be identical including course descriptions. It is important to check the course description of an existing course when adding a new cross listed course.)

No.

7. Brief course description (40 words or fewer) as it should appear in the bulletin.

The accounting principles, concepts, conventions, and information systems utilized in management decision making for the hospitality industry. Focus on internal control, cost control, budgeting, and analysis of financial data.

8. Indicate all prerequisites and if this course is restricted to a specific major, which major. (If a student does not have the prerequisites or does not have the appropriate major, the student will not be allowed to register).

a. Are there any prerequisites?

ACCT 2133 with a grade of C or better..

b. Why?

This course builds on the principles, concepts, and conventions of financial and managerial accounting that are introduced in the sophomore level courses—ACCT 2033 and 2133. (ACCT 2033 is a prerequisite for ACCT 2133).

9. Course frequency(e.g. Fall, Spring, Summer). Not applicable to Graduate courses.

Fall

10. Contact Person (Name, Email Address, Phone Number)

John Robertson

[jfrobert@astate.edu](mailto:jfrobert@astate.edu)

972-3739

11. Proposed Starting Term/Year

Fall 2014

12. Is this course in support of a new program? Yes

If yes, what program?

Major in Management, Hospitality Management Emphasis

13. Does this course replace a course being deleted? No

If yes, what course?

Enter text...

Has this course number been used in the past? No

*Submit Course Deletion Proposal-Bulletin Change Transmittal Form.*

14. Does this course affect another program? Yes

If yes, provide contact information from the Dean, Department Head, and/or Program Director whose area this affects.

Melodie Philhours, Chair

Department of Management and Marketing

[mphil@astate.edu](mailto:mphil@astate.edu)

972-3430

15. Justification should include:

a. Academic rationale and goals for the course (skills or level of knowledge students can be expected to attain)

This course is offered in support of the Major in Management, Hospitality Management Emphasis. Hospitality Accounting is one of the key areas of hospitality management. Hotel and restaurant managers must be able to use financial information in making decisions.

b. How does the course fit with the mission established by the department for the curriculum? If course is mandated by an accrediting or certifying agency, include the directive.

Business Knowledge in the area of financial management is one of the critical areas for accounting majors. As noted above, the course also supports the Hospitality Management Emphasis area for Management Majors.

c. Student population served.

The course will be required for students completing the Major in Management, Hospitality Management Emphasis. It will be an elective for other students. Accounting majors who wish to become CPA exam eligible must take additional upper level accounting courses. This course offers accounting majors another choice..

d. Rationale for the level of the course (lower, upper, or graduate).

This course is a junior level class based on the difficulty of the material.

16. Outline (The course outline should be topical by weeks and should be sufficient in detail to allow for judgment of the content of the course.)

COURSE OUTLINE

Hospitality Accounting

**ACCOUNTING 3063**

***Required Course Materials:***

1. ISBN**:** ISBN 978-0-86612-297-9

**TITLE: Accounting for Hospitality Managers, 5th edition**

**AUTHOR: Raymont Cote**

PUBLISHER: Educational Institute of the American Hotel and Motel Association.

1. Calculator. You may **not** share your calculator with another student. Calculators may be inspected and the use of calculators that could be used to store and retrieve text will not be permitted. Bring your calculator to class every day. If you feel the need to buy a financial calculator, then I have two recommendations for ones that will meet most of your needs and will not violate the rule against storing text. The first one is the Texas Instrument’s BA II Plus (not the BA II Plus Professional), and the second one is the HP 10bII. Both are readily available at reasonable prices, but I do suggest that you shop around. You may not use your phone or laptop as a calculator, even if it has an app that mimics one of the calculators listed above.
2. A working ASU student e-mail account.
3. Access to the internet.

***Course Description:***

The accounting principles, concepts, conventions, and information systems utilized in management decision making for the hospitality industry. Focus on internal control, cost control, budgeting, and analysis of financial data.

***Prerequisites***

The specific prerequisite for this course is Introduction to Managerial Accounting.

***Program Goals and Objectives***

The major educational goal at the program level is to provide graduates with the foundational business knowledge to make informed, creative, ethical decisions with the skills and abilities necessary to lead organizations. Specific program goals are listed below.

**BS Degree:**

1. Written Communication: Students will communicate effectively in writing to include coherence, clarity, conciseness, appropriate grammar, spelling, writing style, and presentation.

2. Oral Communication: Students will speak with professionalism, confidence, and authority; maintain appropriate eye contact; use visual aids effectively, and speak with appropriate grammar using language appropriate to the audience.

3. Technology: Students will use technology appropriately to communicate, calculate, and present concepts and data. Such use is includes, but is not limited to, the use of Microsoft Excel, Access, PowerPoint and Word.

4. Critical Thinking: Students will use critical thinking skills to make decisions including the identification of an issue in context, analysis of appropriate supporting evidence, integration of various positions, identification and assessment of conclusions, implications and consequences of decisions.

5. Ethics: Students will utilize a framework of ethical decision making to include the identification of facts, ethical issues, stakeholders, alternative actions, consequences of actions, and monitoring of decision outcomes. Students will also identify the ethical model/theory that supports the chosen decision.

6. Business Knowledge: Students will demonstrate general business knowledge of accounting, information technology, economics, management, marketing, international business, finance, legal and social environment and quantitative business analysis.

***Course Goals and Objectives:***

When you have finished your study for this course, you should:

1. Be able to analyze and interpret financial statements. (Business Knowledge, Critical Thinking)
2. Be able to evaluate an internal control system. (Business Knowledge, Critical Thinking)
3. Be able to prepare a budget. (Business Knowledge)
4. Be able to calculate common business ratios related to the income statement and balance sheet. (Business Knowledge)

***Conduct of the Course***

The course objectives will be attained through a combination of classroom lecture, in-class problem solving, student participation, quizzes, practice sets, homework assignments, research projects and examinations.

My primary expectation is that each of you will work hard to grasp the material being taught.

Further, I expect each of you to be professional throughout this course. Professionalism consists of attending class regularly, being prompt, participating in class, and studying the material. The material for this course is complex enough as it is; your failure to take the class seriously will only add to this complexity.

Finally, my goal is to educate you in a professional and respectful manner. You can expect me to be prompt, prepared and open to your questions and concerns throughout the semester.

All students are expected to exhibit academic integrity at all times. ASU enthusiastically promotes academic integrity and professional ethics among all members of the ASU academic community. Violations of this policy are considered serious misconduct and may result in disciplinary action and severe penalties. Faculty members may respond to cases of plagiarism or cheating by giving a failing grade on the paper or exam, giving a failing grade in the course, and/or recommending expulsion from the university.

Specific issues include, but are not limited to:

1. You may not share calculators during the exam.
2. You may not have your cell phone or PDA on the table during the exam.
3. Cut and paste technology allows you the opportunity to gather information from the web and present it as your own work. Do not fall into this trap. You must document, in any writing assignment, any idea that is not your own original work. This is true even if you are not directly quoting the source. Failure to properly credit the source of your ideas results in the form of academic dishonesty known as plagiarism. I have some links to writing tutorials that will help you avoid plagiarism. These links are available in Blackboard. You will not get credit for work that amounts to cut and paste assembly of others’ work, even if you properly attribute the source. I expect you to craft your own sentences and paragraphs.
4. I regard unauthorized assistance as academic dishonesty. It is never acceptable for you to receive assistance with any graded aspect of this class from anyone other than myself or the other members of the class. I define assistance broadly. You may not ask for help from friends, relatives, acquaintances, employers, co-workers, other instructors, students who are not enrolled in this class, or anyone else you might happen to encounter while you are working on a project. You may not discuss your solutions to other homework or exam problems with your classmates. The research projects, ethics discussion projects, exams, and the extra credit projects must be your own work. (You may not work with another student, or ask for help from another student, on these projects). However, I will be glad to discuss your project with you—singly or in groups. I urge you to contact me if you have any questions.
5. You may take advantage of the College or University writing labs, but only to improve your written communication skills.
6. I view the possession of an instructor’s manual, a test bank, a solution guide, or similar resource as academic dishonesty.
7. I also regard the reuse of material you crafted for another purpose as academic dishonesty. I expect all your assignments in this class to be new, original works that have been prepared by you without assistance from others.

It is never acceptable for you to receive assistance with any graded aspect of this class from anyone other than myself or another student in this class.

***Responsibility for Material***

You are responsible for and the exams may include questions from: the material the chapters of the text covered in a given exam period, the material in any class handouts and any handouts on my website, and any topics we discuss in class.

***Grading:***

1. This course will consist of 4 examinations, including the final, worth 100 points each.
2. You are required to prepare Homework Problems.  Each project is due by the beginning of class on the due date.  I will NOT ACCEPT late homework problems. The one exception to this rule is that if you miss a homework assignment due to an official ASU event you may make up the assignment. Since the homework assignments will be available well in advance of the due date, and will be turned in via the internet, you may have difficulty showing that the official ASU event prevented you from turning in the assignment on time.
3. You will deliver your homework through Blackboard

* The date stamp recorded in Blackboard will be considered conclusive evidence of when you turned in your paper. You will not receive credit for a project if you insert an empty file.
* Early papers will be accepted.
* Because of the delivery problems inherent with the use of e-mail, it is difficult to determine if a paper was submitted on time.  Accordingly, you **MAY NOT** submit any paper by e-mail.

1. If the grade results on an exam are extremely low, I reserve the right to do one or more of the following: curve the grades on that exam, include bonus questions in the next exam, or assign an in-class or take-home supplement to the exam.

***Make-up Examinations:***

I will schedule a make-up examination with you if you miss an exam because of any reason. This examination may be oral and/or written. It may not be the same exam that was given in class. Make-up exam questions may be more difficult than the ones on the exam you miss.

*Grades in this class will be based on the following:*

|  |  |
| --- | --- |
| ***Grading Scale*:** |  |
| **Activity** |  |
| Exam 1 | 100 |
| Exam 2 | 100 |
| Exam 3 | 100 |
| Final Exam | 100 |
| Homework | 200 |
| TOTAL POINTS | 600 |
|  |  |
| **Percentage Points** | **TOTAL POINTS—** |
| 90-100% --A | 540—600 |
| 80-89%--B | 480—539 |
| 70-79%--C | 420—479 |
| 60-69%--D | 360—419 |
| Below 60%--F | BELOW 360 |

***Keys to Success:***

Everyone is capable of doing very well in this course if you will do the following:

1. You must come to class regularly. This is the most important thing you can do. In class, be sure to ask questions. Also, you can ask questions by e-mail or during office hours. If you cannot come during office hours, call me or make an appointment.

2. You must take notes on the lecture portion of the class. You should also take notes and correct your answers during the problem-solving portion of the class. Highlighting in your book is not a substitute for taking notes. Approximately 90-95% of your exams will come directly from your notes. In other words, the bulk of the exam will come from material discussed in class.

Class is not a time to sleep or daydream; rather, it is a time to be sure you understand the concepts that were assigned and covered on that day. Further, activities such as talking with your neighbors, working on projects for other classes, and reading the newspaper waste your class time and distract your neighbors. Please do not engage in these activities. If you do, I will ask you to leave the classroom.

3. You must study! As a general rule you should spend 2-3 hours studying outside of class for each hour you spend in class. Thus, you should spend a minimum of six to nine hours per week studying for this class. This means ensuring you understand the materials assigned and covered in class during the week.

I suggest the following methodology:

1. Review the objectives for the chapter.
2. Go through the PowerPoint slides for the chapter.
3. Read the chapter.
4. Listen to the Tegrity lecture for the chapter.
5. Work the problems for the chapter.
6. Come to class ready to ask questions.
7. After class, reread the chapter and take reading notes. One simple way to do this is to outline the chapter.
8. Finally, you should be able to combine your reading notes and your class notes into a comprehensive set of study notes.

4. Do not get behind. Do your reading as we go. If you must miss a class, try to get a copy of one of your classmate’s notes as soon as possible.

5. Some of the homework and exam problems will seem to call for a yes or no answer.  One of the worst things you can do is submit work that is too short. A simple yes or no is never sufficient to receive full credit for any work you submit to me.  You must support your work by your well-reasoned thoughts, and you must show how you arrive at any numerical results. . **Note that assignments based on problems in the text may be modified by the instructions.**

***Students with Disabilities:***

Students who require academic adjustments in the classroom due to a disability must first register with ASU Disability Services. Following registration and within the first three weeks of class, please contact me to discuss appropriate academic accommodations. Appropriate arrangements can be made to ensure equal access to this course.

I rely heavily on technology in the conduct of this course. If you have a disability that limits your ability to utilize technology such as Blackboard, or podcasts: I urge you to contact ASU Disability Services immediately.

**Course Schedule[[1]](#footnote-1)**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  |  |
|  | **Meeting** |  | **Reading** |
| **Week** | **Number** | **Topic** | **Assignments[[2]](#footnote-2)** |
| 1 | 1 | Hotel Revenue Accounting. | Chapter 1 |
| 1 | 2 |  | Chapter 1. |
| 2 | 3 | Hotel Expense Accounting | Chapter 2 |
| 2 | 4 |  | Chapter 2 |
| 3 | 5 | Payroll Accounting | Chapter 5 |
| 3 | 6 |  | Chapter 5 |
| 4 | 7 | Exam #1 | Covers Introduction and Ch. 1, 2 & 5 |
| 4 | **8** | Income Statements | Chapter 7 |
| 5 | 9 |  | Chapter 7 |
| 5 | 10 | Ratio Analysis of the Income Statement | Chapter 8 |
| 6 | 11 |  | Chapter 8 |
| 6 | 12 | Balance Sheets | Chapter 9 |
| 7 | 13 |  | Chapter 9 |
| 7 | 14 | Ratio Analysis of the Balance Sheet | Chapter 10 |
| 8 | 15 |  | Chapter 10 |
| 8 | 16 | Second Exam | Covers Chapters 7, 8, 9, & 10 |
| 9 | 17 | Budgeting | Chapter 13 |
| 9 | 18 |  | Chapter 13 |
| 10 | 19 | Forecasts | Chapter 14 |
| 10 | 20 |  | Chapter 14 |
| 11 | 21 | Budgetary Analysis | Chapter 15 |
| 11 | 22 |  | Chapter 15 |
| 12 | 23 | Exam 3 | Covers Chapters 13, 14, & 15 |
| 12 | 24 | Financial Decision Making | Chapter 16 |
| 13 | 25 |  | Chapter 16 |
| 13 | 26 | Cash Management | Chapter 17 |
| 14 | 27 |  | Chapter 17 |
| 14 | 28 | Inventory Accounting | Chapter 19 |

17. Course requirements (e.g. research papers, projects, interviews, tests, etc.)

Exams, homework,.

18. Special features (e.g. labs, exhibits, site visitations, etc.)

None

19. Department staffing and classroom/lab resources (Will this require additional faculty, supplies, etc.?)

The class is a component of the new Major in Management, Hospitality Management Emphasis. The request for resources is summarized as part of the New Emphasis Proposal. .

20. What is the primary intended learning goal for students enrolled in this course?

After completing the course, students will be able to use financial information in business decision making..

21. Reading and writing requirements:

a. Name of book, author, edition, company and year

**TITLE: Accounting for Hospitality Managers, 5th edition. 2008.**

**AUTHOR: Raymond Cote**

PUBLISHER: Pearson/Educational Institute of the American Hotel and Motel Association.

.

b. Number of pages of reading required per week: 25

c. Number of pages of writing required over the course of the semester: 20

22. High-Impact Activities (Check all that apply)

Collaborative assignments

Research with a faculty member

Diversity/Global learning experience

Service learning or community learning

Study abroad

Internship

Capstone or senior culminating experience

Other Explain: Enter text...

23. Considering the indicated primary goal (in Box #20), provide up to three outcomes that you expect of students after completion of this course.

**Outcome #1:** (For example, what will students who meet this goal know or be able to do as a result of this course?)

Be able to analyze and interpret financial statements specific to hospitality management.

Learning Activity:(For example, what instructional processes do you plan to use to help students reach this outcome?)

Textbook reading, lecture, internet research.

Assessment Tool: (For example, what will students demonstrate, represent, or produce to provide evidence of their learning?)

Homework and exams. Students will be presented with a homework problem that asks them to compare the financial statement of a hypothetical hotel operation to industry averages. Students will be expected to calculate common ratios for the hypothetical company, compare them to the industry averages, and discuss whether the hypothetical company is performing better than, worse than, or at the industry average. An advanced variation on the assignment would require the student to perform research to locate industry averages. A further advanced variation would ask the student to explain what the comparison of this company’s results to industry averages mean for an assessment of the target entity’s overall financial condition, Students will be presented with an exam problem that shows a financial statement and asks the students to calculate financial ratios. Students will be presented with multiple choice exam questions that require an understanding of whether a given financial ratio represents good or poor performance. .

*(Repeat if needed for additional outcomes 2 and 3)*

**Outcome #2:**

Be able to evaluate an internal control system..

Learning Activity:

Textbook reading, lecture, internet research.

Assessment Tool:

Exams, homework. Students will be presented with exam questions that test for an understanding of the COSO framework. Students will be presented with one or more exam questions that describe an internal control and ask the student to classify that control as preventative, detective, or corrective. Students will be presented with a fact pattern on an exam that requires them to explain that an internal control system is subject to the cost/benefit constraint. Students will be presented with a fact pattern, either as a test problem or as a homework problem, that contains weaknesses in internal control. Students will be required to suggest improvements to the internal control system. .

**Outcome #3**:

Be able to prepare a budget.

Learning Activity:

Textbook reading, lectures, internet research

Assessment Tool:

Exams, homework. Students will be presented with a homework problem that asks them to prepare a budget for next year given the current income statement and a set of assumptions about changes for the following year. Students will prepare this budget in Excel, and will be required to include in their formulas ways to make simple adjustments, such as the average number of rooms rented or changes in wage structure. Their budgets should be automatically updated for these changes. Students will be presented with multiple choice exam questions that ask test their knowledge of the concepts behind budgeting. For example, a multiple choice question will ask the student a question designed to test for an understanding of the relationship between planning and budgeting. A multiple choice question will ask the student to demonstrate an understanding of what favorable and unfavorable variances in actual to budgeted amounts mean for company performance during the period. .

24. Please indicate the extent to which this course addresses university-level student learning outcomes:

* 1. Global Awareness

Minimally  
Indirectly  
Directly

* 1. Thinking Critically

Minimally  
Indirectly  
Directly

* 1. Using Technology

Minimally  
Indirectly  
Directly

**From the most current electronic version of the bulletin, copy all bulletin pages that this proposal affects and paste it to the end of this proposal.**

**To copy from the bulletin:**

1. Minimize this form.
2. Go to <http://registrar.astate.edu/bulletin.htm> and choose either undergraduate or graduate.
3. This will take you to a list of the bulletins by year, please open the most current bulletin.
4. Find the page(s) you wish to copy, click on the “select” button and highlight the pages you want to copy.
5. Right-click on the highlighted area.
6. Click on “copy”.
7. Minimize the bulletin and maximize this page.
8. Right-click immediately below this area and choose “paste”.
9. For additions to the bulletin, please change font color and make the font size larger than the surrounding text. Make it noticeable.
10. For deletions, strike through the text, change the font color, and enlarge the font size. Make it noticeable.

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**DEPARTMENT OF ACCOUNTING**

**Accounting (ACCT)**

**ACCT 2023. Fundamental Accounting Concepts** Primary emphasis will be in developing an understanding of the fundamental accounting concepts, with secondary emphasis on procedural mechanics. In addition, the student should develop an awareness of the language and environment of American business, an appreciation of accounting methodology, and skill in problem solving. Open only to students not majoring in the College of Business. Fall, Spring.

**ACCT 2033. Introduction to Financial Accounting** Introduction to accounting and the accounting cycle. Basic accounting and reporting for merchandising and service oriented business organiza­tions. Primary emphasis is on accounting principles applicable to measuring assets, liabilities, owners equity and income. Special measurement problems for partnerships and corporations. Fall, Spring, Summer. (ACTS#: ACCT 2003)

**ACCT 2133. Introduction to Managerial Accounting** The course covers basic accounting and reporting for manufacturing companies. The course is also devoted to managerial uses of account­ing data for the decision making function and to special accounting reports. Prerequisite, ACCT 2033 with a C or better. Fall, Spring, Summer. (ACTS#: ACCT 2013)

**ACCT 3003. Intermediate Accounting I** An in depth study of accounting statements, the ac­counting process, and inventory valuation procedures. Prerequisite, ACCT 2133 with C or better. Fall, Spring, Summer.

**ACCT 3013. Intermediate Accounting II** A detailed study of operational assets, investments, liabilities, and an introduction to the corporate form of organization. Prerequisite, ACCT 3003 with a grade of C or better. Spring, Summer.

**ACCT 3033. Intermediate Accounting III** Continuation of the study of the corporate form of organization. In addition, effort is devoted to error corrections, analysis of financial statements, funds flow and cash flow reporting, and the controversial areas of accounting. Prerequisite, ACCT 3013 with C or better. Fall, Spring.

**ACCT 3053. Cost Accounting with a Managerial Emphasis** Accounting issues from the viewpoint of the manager. Examination of costing techniques, cost behavior, cost volume profit relationships, and budgeting. Emphasis is on use of relevant information in decision making for managers. Prerequisite, ACCT 2133 with a C or better. Fall, Summer.

**ACCT 3063. Hospitality Accounting. The accounting principles, concepts, conventions, and information systems utilized in management decision making for the hospitality industry. Focus on internal control, cost control, budgeting, and analysis of financial data. Prerequisite, ACCT 2133 with a C or better. Fall.**

**ACCT 4013. Tax Accounting I** Examines the laws, rules, and procedures of federal income taxes for individuals. In addition, the business events and transactions which influence taxable income for individuals are studied. Prerequisite ACCT 2133 with C or better. Fall, Spring.

**ACCT 4033. Accounting Information Systems** Study of the role, design, characteristics, and function of accounting information systems. Prerequisites, ACCT 4053 with a grade of C or better.

405

1. I reserve the right to amend any part of the outline or the course schedule throughout the semester. Alterations may take the form of oral modifications in class, changes announced by e-mail, or changes announced on Blackboard. [↑](#footnote-ref-1)
2. Reading assignments are for the day listed. This means you should have read them before class. Homework assignments are listed on the due date. They are due by the beginning of class on the due date. Problems are listed on a day that we will be covering the chapter containing the problems, but we may discuss the problems on a different day. This could be a day or two earlier or later than the listed date, and some sets of problems will take more than one day to cover. [↑](#footnote-ref-2)