Note: Thanks for your interest in the class. After reviewing this syllabus, e-mail me, Clarice McCoy, any questions you have about this class, and I will be happy to answer them. To access the class after enrolling, go to eCampus. Important: Extensive lecture notes and study guides and PowerPoint reviews for unit exams and the Final Exam are provided by instructor on Blackboard class site.

Remember: In accounting, the adage “Practice makes perfect” is true. In an accounting course, “The best predictor of success is “time on task”—practice, practice, and more practice. – Clarice McCoy

Course Information

Class: ACNT 1329-21401
Duration (13 weeks): September 9 – December 6, 2019
Prerequisite: None
Instructor: Clarice McCoy, CFP/CPA/MBA
E-mail: Clarice McCoy
Phone/Fax: 972-860-4166 / 972-860-4142
Cell (emergency only): 214-616-7930
Office: Brookhaven, M108
Office Hours: Online - Availability posted on eCampus class site
Certification Date: Thursday, September 19, 2019
Drop Deadline: Thursday, November 14, 2019
Class Meetings: Online at your convenience using Internet and eCampus. (See class schedule for recommended and required completion dates.)
Tech Help/Support: 972-669-6402, eCampus Tech Support, eCampus Student Tutorials
Tech Requirements: Computer with Internet access for eCampus and E-mail
Division Information: Business and Career Programs, Brookhaven College, M110/972-860-4160
Catalog Description: A study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment. (3 Lec.)
Required Course Materials: Payroll Accounting 2016, Bernard J. Bieg and Judith A. Toland, South-Western, CENGAGE Learning

You have two options for purchasing the required text and access code. Select one.


OR

2. Digital version with just CNOW BB Integrated Access Code for eBook and homework system (no print text) under ISBN 9781305666085

Note: See more detailed information on the eCampus class site under the “Text/Access Code” button. Most students prefer having a print text for accounting.
Instructor Information
Since this is an online class, you will communicate with your instructor by e-mail and by completing and submitting class work through eCampus. E-mail me when you have questions, need help, or want to schedule an appointment. That’s why I’m here—to help you complete the course requirements and be successful in the class. Normally you can expect me to respond to your e-mails and grade class work within 24 hours or less. While this is my general and intended practice, it is subject to changes and life circumstances.

Accounting Lab Information
Instructional Specialist: Sophia Kwon
Room: Brookhaven College - M129 and M132
Telephone: 972-860-4376
E-mail: skwon@dccc.edu
Hours: M, T, W, & R 10:00 AM – 07:15 PM
Saturday 10:00 AM – 3:00 PM

Note: Lab associates are not tutors per se, but are there to answer questions, help with assignments, etc. Call or e-mail them before going to let them know when you are coming and to make sure they will be there and not at a meeting, ill, etc.

Online versus On-Campus
How does an online class compare with an on-campus class? How much time will it take?
Online accounting courses are very intensive and extremely challenging. They are designed for self-motivated individuals who can work on their own without much instruction, and they require a disciplined approach to independent learning. If you were enrolled in a comparable 15-week on-campus accounting course, you could expect to spend a minimum of 90 hours total (6 hours per week attending class and studying and completing homework outside of class). Therefore, to be successful in this 4-week online accounting course, you should be prepared to spend a minimum of 22.5 hours per week, which is like having a half-time job doing accounting. (Time required varies greatly based on individual backgrounds and aptitude.) Because you do not have the day-to-day classroom directed activities, you may find that online courses require more time than on-campus classes. If this style does not fit your requirements, please consider registering for an on-campus section of this course.

Rationale – Why Study Accounting
Every day individuals make decisions that involve choosing between alternatives that have different expected outcomes. These decisions may be of an intimately personal, social, or economic nature, and often there is some doubt regarding which course of action should be taken to achieve the desired objective. This doubt, this uncertainty, can be reduced by using relevant information with the result that a rational, more informed decision is made. Accounting, because it is the primary source of information on economic activity, provides a means for reducing this doubt in the minds of those charged with conducting such activity. Because it includes the production, exchange, and consumption of scarce resources, economic activity is found everywhere in our society. Accounting is nearly as extensive. Wherever economic resources are employed, an accounting is likely to be required to show what was accomplished, at what cost or sacrifice. This is true whether individuals, employers, churches, government units, or some other organization in which individuals are interested, such as the local hospital, employ the resources. Thus, it follows that the welfare of nearly every individual in our society is affected, directly or indirectly, by accounting information. This is enough reason for maintaining that some knowledge of basic accounting is essential to every person who seeks to function intelligently and efficiently in our society.

Now, more than ever, in the shadow of accounting scandals, you can see the need for accountants, managers, officers, and board members who have knowledge of accounting and act ethically to help safeguard our investments and thus, in turn, help maintain our trust in companies.

Course Goal
Upon completion of this course, you will be able to demonstrate a basic understanding of accounting for payroll.
Course Outline

In this course you will learn about payroll accounting and business taxes. The chapters covered in the textbook are as follows:

Chapter 1: The Need for Payroll and Personnel Records
Chapter 2: Computing Wages and Salaries
Chapter 3: Social Security Taxes
Chapter 4: Income Tax Withholding
Chapter 5: Unemployment Compensation Taxes
Chapter 6: Analyzing and Journalizing Payroll Transactions
Chapter 7: Payroll Project (Manual) (Optional – Appendix B: Excel Template Instructions for the Glo-Brite Payroll Projecting Using Excel)
Appendix A: Payroll Project Using Online General Ledger (CLGL) (Computerized)

APPENDIXES
A Continuing Payroll Project: Wayland Custom Woodworking
B Special Classes of Federal Tax Withholding
C Federal Income Tax Tables
D State Income Tax Information
E State Revenue Department Information
F Payroll Certification Information

Course Objectives (COs)

During this course, you will complete the following activities:

1. Explain the need for payroll and personnel records.
2. Account for wages and salaries.
3. Account for social security taxes.
4. Account for federal tax withholding.
5. Account for unemployment compensation taxes.
6. Analyze and journalize payroll transactions.

Note: These course objectives (COs) are directly related to the WECM end-of-course outcomes (ECOs). Detailed objectives are listed by chapter under the Blackboard sections “RESOURCES BY UNIT” and “COURSE INFORMATION”.

End-of-Course Outcomes (ECOs)

Upon successful completion of this course, you should be able:

1. Define terminology related to payroll.
2. Calculate employee payroll, employer related taxes and prepare related tax forms.
3. Maintain payroll records required under current laws.

*These end-of-course outcomes are identified by the Texas Higher Education Coordinating Board (THECB) in the Workforce Education Course Manual (WECM).

Foundation Skills and Workplace Competencies (SCANS)

The U.S. Department of Labor Secretary’s Commission on Achieving Necessary (SCANS) was established to determine skills that student need in order to succeed in the work environment. These skills and competencies were identified by thousands of employers in a nationwide survey. DCCCD is committed to helping students in obtain these skills and competencies. Towards this goal, some of the following foundation skills and workplace competencies have been integrated into this course.

Foundation Skills (FS)

1. Basic skills: Reads, writes, performs arithmetic and mathematical operations, listens and speaks
2. Thinking Skills: Thinks creatively, makes decisions, solves problems, visualizes, knows how to learn, and reasons
3. Personal Qualities: Displays responsibility, self-esteem, sociability, self-management, and integrity and honesty

**Workplace Competencies (WC)**
1. Resources: Identifies, organizes, plans, and allocates resources
2. Interpersonal: Works with others
3. Information: Acquires and uses information
4. Systems: Understands complex inter-relationships
5. Technology: Works with a variety of technologies

**Note:** Read about SCANS at http://www.academicinnovations.com/report.html.

**Instructional System**

The textbook, accompanying eCampus materials, and instructor are the most important resources available to you and to your completing this course successfully.

The textbook is where you will find the main content of the course and it is the textbook on which the eCampus materials are based and were developed. There are numerous questions and problems at the end of each chapter that are assigned as homework. Doing accounting homework is critical because research shows that practice and time spent (time on task) is the greatest predictor of success in an accounting course.

Your instructor has developed and placed on eCampus, extensive materials to help you learn the content. There you will find, by chapter, objectives, overview and textbook reading assignment, PowerPoint presentations, glossary, flash cards, crossword puzzles, short videos, check figures, and solutions manual. All of these materials were designed to provide further explanation of the textbook content as well as to provide you with opportunities for application, feedback, and review. Use as much or as little as you need. At the end of these items, you will find the assignments and quiz for each lesson. In addition, under the eCampus “CNOW Assessments” button, you will find the three unit exams, information for the continuing payroll problems and the payroll project, and the comprehensive final exam.

Lastly, your instructor is here to guide you through the course, explaining procedures you should follow to complete each lesson, grading assignments, providing feedback on assignments, answering your questions about any aspect of the class, etc.

Most of the time you spend on this course will involve the following activities:

1. Reading the textbook and supplementary materials provided online.
2. Using chapter materials provided on the eCampus class site to further your understanding of the content (includes PowerPoint presentations, glossaries, flashcards, crossword puzzles, check figures, and solutions manual).
3. Completing and submitting question assignments.
5. Completing and submitting continuing payroll problems.
6. Taking quizzes.
7. Preparing for and taking the three unit exams.
8. Completing the comprehensive payroll project.
9. Preparing for and taking the comprehensive final exam.

**Course Requirements and Grading System**

*Remember: In accounting, the adage “Practice makes perfect” is true and research shows that “time on task” is the greatest predictor of success! Since accounting is sequential, it takes lots and lots of practice to learn and retain the concepts, principles, and procedures. You can’t just read and know how to solve the problems. You must complete a lot of practice to get the procedures to “stick in your mind.” Therefore, as you can see from the following, there are numerous required and extra credit activities to provide this practice. To serve as practice, you are allowed unlimited attempts on unit self-tests; three attempts on unit assignments and the comprehensive problem; and two attempts on module exams and the final exam.*

For each unit, *read* the instructor notes and the chapter in the online eBook. Then complete the unit self-test and assignment. After eight or nine units are completed, you will complete the module exam covering those units.
Your final course grade is determined by the points you earn on the following activities; therefore, to complete this course successfully and earn the desired course points, you must complete and submit the following:

1. Student Contract and Pretest (required at beginning of class to verify class participation for certification purposes)
2. Unit Self-Tests
3. Unit Assignments
4. Module Exams
5. Comprehensive Problem
6. Final Exam

To earn extra credit points in addition to the student contract and pretest, consider completing and submitting the following: (1) posttest practice for final, (2) bookkeeper practice certification exams, and (3) course evaluation.

Warning about Staying on Schedule
Most students take online classes because they need or want flexibility in scheduling. As a result, all the dates in the class schedule, except the date for the final, are ‘recommended’ dates to keep you on schedule. However, you should always try to stay within a day or two of these dates. Accounting is not a course where you can wait until the end and do a lot of the work; there’s just too much content to cover and too much work to complete. Experience shows that students who do not stay on the schedule usually are unable to complete the course successfully. The unit self-tests and assignments are designed to help you learn the content and prepare for exams; therefore, they should be completed as you finish each unit and prior to taking the exam covering the units. All self-tests, assignments, and exams should be completed and submitted before you take the final. The final exam must be taken on, or prior to, the date indicated in the class schedule.

Course Evaluation

Note: All of the following items are located on the eCampus class site. The Student Contract and Pretest are located under the “Orientation” tab in the START HERE section. The required assessments (assignments, quizzes, unit exams, project, and final exam) and extra credit activities (study plans, animated activities, blueprint problems, and practice final) are located in the RESOURCES BY UNIT section by unit and chapter or activity. They may also be accessed directly under the “Assessments through CNOW” tab in the COURSE ASSESSMENTS section.

Contract and Pretest for Orientation (20 points extra credit)
You must complete and submit the Student Contract (10 points) and Pretest (10 points). They are used to certify your participation in the class by certification date as required by the State of Texas and for financial aid purposes. They are also used to verify that you have completed the class orientation. They should be submitted by the certification date (posted on eCampus class site) to keep any financial aid you are receiving from being affected. The contract and pretest are located under the eCampus “Orientation” tab in the START HERE section. The pretest will score and post automatically in the eCampus grade book. Upon submission of the student contract, an exclamation point should appear in the eCampus grade book. After it is reviewed, you should see 10 points instead of the exclamation point.

Chapter Assignments (260 points = 26%) 
There are six sets of required assignments, one for each chapter. The assignments are divided into three types: (1) question assignments, (2) practical problem assignments, and (3) continuing payroll problems.

(1) Assignments A Questions: 60 points (6 assignments @ 10 points each)
Each assignment includes questions selected from the end-of-chapter materials in Chapters 1 through 6 in the textbook. Assignments are completed online, and each assignment is worth 10 points, for a total of 60 points. Average completion time is approximately thirty minutes. Each assignment can be saved and finished later. Three attempts are allowed. You will get different questions each time, and your highest score is the one used for computing your final course grade. [Note: These end-of-chapter materials include the Matching Quiz, Questions for Review, and Questions for Discussion.]

(2) Assignments B Problems: 100 points (5 assignments @ 20 points each)
Each assignment includes several problems from Chapters 2 through 6 in the textbook. Each Assignment B is worth 20 points, for a total of 100 points. Average completion time is approximately sixty minutes. Each assignment can be saved and finished later. Three attempts are allowed. Your highest score is the one used for computing your final course grade.

(3) Assignments C Continuing Payroll Problems: 100 points (5 problems @ 20 points each)
There are five continuing payroll problems, starting with Chapter 2 and continuing through Chapter 6. Each problem is worth 20 points each, for a total of 100 points. Average complete time is approximately 45 minutes. Each assignment can be saved and finished later. Three attempts are allowed. Your highest score is the one used for computing your final course grade.

**Chapter Quizzes (240 points = 24%)**
There are six required quizzes, one for each chapter. Each quiz is worth 40 points, for a total of 240 points, and includes true-false and multiple-choice questions, as well as problems. All quizzes are taken online, and the average completion time is approximately thirty minutes. Each quiz must be completed once it is launched; it cannot be saved and completed later. Three attempts are allowed. You will get different questions each time, and the highest score is the one that is used in computing your final course grade. They are automatically graded, and the score posted when submitted.

**Unit Exams (300 points = 30%)**
There are three major exams, worth 100 points each. Exam 1 covers Chapters 1 and 2, Exam 2 covers Chapters 3 and 4, and Exam 3 covers Chapters 5 and 6. Each exam is divided into two parts with each part worth 50 points, for a total of 100 points. Each exam must be completed once it is launched; you can’t save it and finish later. Two attempts are allowed on each exam. You will get different questions each time, and the score on your highest attempt is the one used in computing your final course grade. [Note: If you do not take a unit exam, your final exam will serve as your make-up exam. If you take all unit exams, your final exam score (if better) will substitute for your lowest unit exam score. Your final exam grade may serve as a make-up for only one unit exam grade. You may not use a unit exam grade to replace your final exam grade.]

**Payroll Project (100 points = 10%)**
Chapter 7 and Appendix A is simulation, or practice set, for payroll accounting. You will apply the knowledge acquired in this course to practical payroll situations. This simulation is a culmination of the information presented in the textbook. Chapter 7 is the manual version of the simulation, and Appendix A is the computerized version. The payroll project is for the last quarter of a year, including end-of-quarter and end-of-year payroll reports. You will complete the project through CNOW, which includes nine Student Project Audit Reports (worth 71 points total) at various points in the completion of the project. Then you will complete the required payroll forms from your textbook and submit scanned copies of the forms through an assignment (worth 29 points).

**Final Exam (100 points = 10%)**
There is a comprehensive final exam, covering Lessons 1 through 6, with questions from the material covered in all six lessons. It has 50 multiple-choice questions and problems worth 2 points each, for a total of 100 points. Included in the questions are terminology as well as problem calculations. The problems are usually fill-in-multiple blanks. Average completion time is approximately 60 minutes (1 hour) but allow 2 hours just in case you need it because it must be completed once you begin; it can’t be saved and finished later. Only one attempt is allowed. [Note: Failure to take the final exam as scheduled will result in a zero for that exam. There will be no make-up exam given, and you may not substitute a major exam grade for your final exam grade.]

**Extra Credit (Important: 50 points maximum allowed toward final course grade)**
There are several opportunities for extra credit: (1) Student Contract (10 points), (2) Pretest (10 points), (3) Study Plans on CNOW (6 @ 5 points each = 30 points), (4) Animated Activities (4 @ 3 points each = 12 points), (5) Blueprint problems on CNOW (5 @ various points each = 22 points), and (6) Payroll Posttest (10 points). The contract and pretest are part of the orientation process and are worth 20 points total. Unlimited attempts are allowed, and the score on your highest attempt is recorded. Extra credit activities have a combined possible total of 94 points; however, only 50 points may be applied toward your final course grade. The contract and pretest are the last steps in the orientation which is located under the “Orientation” tab in the START HERE section. The other items are located by chapter under the “Unit” tabs in the RESOURCES BY UNIT section and also under the “CNOW Assessments” tab in the COURSE ASSESSMENTS section.

**Checking Your Grades on eCampus and eConnect**
During the class, check your grades by going to the eCampus “My Grades” tab in the COURSE TOOLS section. To view details of, or feedback for, graded items, click on the score of the item.

All unit quizzes, module exams, and the final exam are scored automatically upon submission; and the score is posted to the eCampus grade book.
The student contract and assignments will be graded by your instructor, and the points will be posted manually in the eCampus grade book. As with my email responses to you, I try to view and grade all items within 24 hours or less. At the end of the course, check your grades under the eCampus “My Grades” tab and let me know if anything is missing, incorrect, etc. before I post on eConnect. Then compare the final course grade posted on eCampus with the final course grade appearing on eConnect. Contact me if there is a discrepancy.

Brookhaven College/DCCCD Policies

For information on Brookhaven College and DCCCD institutional policies required as an addendum to this syllabus, go to Syllabus Addendum. It is your responsibility to familiarize yourself with this information and to make sure that you are complying.


Class Attendance

Students are expected to attend regularly all classes in which they are enrolled. Class attendance and course progress are the responsibility of the student. In online classes, this means you should be logging in and doing your required work a minimum of three times per week (in a short semester, you will need to be logging in and working every day). It is also the responsibility of the student to consult with the instructor following a period of absence. Once enrolled in the course, it is the responsibility of the student to withdraw from the course should that become necessary. Instructors will not automatically drop students who have stopped attending class.

Electronic Devices

To prevent interruptions and disturbing others, cell phones, pagers, etc., should be turned off before entering Brookhaven classrooms or the Business lab (M129). Also, no programmable calculators/cell phones are allowed when taking exams; you can use a basic 4-function calculator.

Change of Personal Information

If your personal information (name, e-mail address, telephone number, and/or mailing address) changes, notify your instructor and the Admissions/Registrar’s Office immediately to be certain that you receive all necessary information. This is important!

Caveat – Instructor’s Right to Modify

This syllabus is a set of guidelines for ACNT 1329, Payroll and Business Tax Accounting. The instructor has the right to add, delete, or revise segments of this course syllabus as necessary to manage and conduct this class. The intent of the instructor is to promote the best education possible within prevailing conditions affecting this class. Students are responsible for contacting the instructor and seeking clarification of any requirement that is not understood.

Yea - The End!
### ACNT 1329 – Grading Criteria and Summary of Course Requirements

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points for Activity</th>
<th>Total Points Earned</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td>Student Contract/Pretest (required for certification purposes)</td>
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<tr>
<td>Assignments A Questions</td>
<td>6 @ 10 points</td>
<td>60</td>
<td>6%</td>
</tr>
<tr>
<td>Assignments B Practical Problems</td>
<td>5 @ 20 points</td>
<td>100</td>
<td>10%</td>
</tr>
<tr>
<td>Assignments C Continuing Payroll Problems</td>
<td>5 @ 20 points</td>
<td>100</td>
<td>10%</td>
</tr>
<tr>
<td>Chapter Quizzes</td>
<td>6 @ 40 points</td>
<td>240</td>
<td>24%</td>
</tr>
<tr>
<td>Unit Exams</td>
<td>3 @ 100 points</td>
<td>300</td>
<td>30%</td>
</tr>
<tr>
<td>Payroll Project</td>
<td>1 @ 100 points</td>
<td>100</td>
<td>10%</td>
</tr>
<tr>
<td>Comprehensive Final Exam (Chapters 1-6)</td>
<td>1 @ 100 points</td>
<td>100</td>
<td>10%</td>
</tr>
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<td><strong>Total possible required points</strong></td>
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<td><strong>1000</strong></td>
<td><strong>100%</strong></td>
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<tr>
<td><strong>Extra credit points allowed</strong></td>
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<td>50</td>
<td>5%</td>
</tr>
<tr>
<td><strong>Total possible points</strong></td>
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<td>1050</td>
<td>105%</td>
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### ACNT 1329 - Grading Scale

<table>
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<tr>
<th>Total Points Earned</th>
<th>Percentage</th>
<th>Letter Grade Earned</th>
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<tbody>
<tr>
<td>900 - 1050</td>
<td>90% - 105%</td>
<td>A</td>
</tr>
<tr>
<td>800 - 899</td>
<td>80% - 89%</td>
<td>B</td>
</tr>
<tr>
<td>700 - 799</td>
<td>70% - 79%</td>
<td>C</td>
</tr>
<tr>
<td>600 - 699</td>
<td>60% - 69%</td>
<td>D</td>
</tr>
<tr>
<td>Below 600</td>
<td>Below 60%</td>
<td>F or N</td>
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</table>

### ACNT 1329 - Class Schedule and Grade Worksheet

<table>
<thead>
<tr>
<th>Due Dates</th>
<th>Requirements</th>
<th>Point Value</th>
<th>Cumulative Points Earned</th>
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</thead>
<tbody>
<tr>
<td>Monday, September 9</td>
<td>Contract/Pretest (required for certification)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Monday, September 16</td>
<td>Chapter 1 Assignment A and Quiz</td>
<td>10+40</td>
<td>50</td>
</tr>
<tr>
<td>Monday, September 23</td>
<td>Chapter 2 Assignments A, B, and C and Quiz</td>
<td>10+20+20+40</td>
<td>140</td>
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<tr>
<td><strong>Monday, September 30</strong></td>
<td><strong>Exam 1 Online</strong> (Chapters 1 and 2)</td>
<td>100</td>
<td>240</td>
</tr>
<tr>
<td>Monday, October 7</td>
<td>Chapter 3 Assignments A, B, and C, and Quiz</td>
<td>10+20+20+40</td>
<td>330</td>
</tr>
<tr>
<td>Monday, October 14</td>
<td>Chapter 4 Assignments A, B, and C, and Quiz</td>
<td>10+20+20+40</td>
<td>420</td>
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<tr>
<td><strong>Monday, October 21</strong></td>
<td><strong>Exam 2 Online</strong> (Chapters 3 and 4)</td>
<td>100</td>
<td>520</td>
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<tr>
<td>Monday, October 28</td>
<td>Chapter 5 Assignments A, B, and C, and Quiz</td>
<td>10+20+20+40</td>
<td>610</td>
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<tr>
<td>Monday, November 4</td>
<td>Chapter 6 Assignments A, B, and C, and Quiz</td>
<td>10+20+20+40</td>
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<tr>
<td><strong>Monday, November 11</strong></td>
<td><strong>Exam 3 Online</strong> (Chapters 5 and 6)</td>
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<td>800</td>
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<td>Thursday, November 15</td>
<td>Chapter 7 Payroll Project</td>
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<td>Friday, November 19</td>
<td>Oct. 9 and 23 Student Project Audit Reports</td>
<td>9+5+9</td>
<td>842</td>
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<tr>
<td>Saturday, November 23</td>
<td>Nov. 6, 13, and 20 Student Project Audit Reports</td>
<td>9+5+8</td>
<td>964</td>
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<tr>
<td>Sunday, November 27</td>
<td>Dec. 4, 14, and 18 Student Project Audit Reports</td>
<td>7</td>
<td>871</td>
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<tr>
<td>Monday, December 2</td>
<td>Optional Activities Student Project Audit Report</td>
<td>29</td>
<td>900</td>
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<tr>
<td>Thursday, December 5</td>
<td>Forms (Forms 941 &amp; 940, W-2s &amp; W-3, State Reports)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Friday, December 6</td>
<td>Practice Final</td>
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<td></td>
</tr>
<tr>
<td><strong>Extra Credit</strong></td>
<td><strong>Comprehensive Final Exam (Chapters 1-6)</strong></td>
<td>100</td>
<td>1,000</td>
</tr>
</tbody>
</table>

* Only one attempt is allowed.

**Caveat:** This grading criteria, grading scale, and class schedule and grade worksheet may be revised at the discretion of your instructor.