ACG 3101 Financial Accounting and Reporting 1 (4 credits) Fall 2017

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CLASS HOURS: Section 165D: Monday and Wednesday, periods 3-4, Gerson 126

Section 1685: Monday and Wednesday, periods 5-6, Gerson 126

Section 1689: TBD

OFFICE HOURS: Monday and Wednesday, 2:00 pm – 3:00 pm, Gerson 312 and by

appointment

STUDENT ASSISTANT: Michael Dougherty, <u>ACG3101SA1@warrington.ufl.edu</u>

Purpose and Objectives

This is an undergraduate financial accounting course that builds upon the principles introduced in Introduction to Financial Accounting and is the first of a two-course sequence examining the generation, dissemination, and utilization of financial accounting information in a business organization. The objectives of this course are as follows:

- 1. Apply the conceptual framework, economic reasoning, and generally accepted accounting principles to solve accounting problems relating to income measurement and profitability analysis, current and long-lived assets, and current and contingent liabilities.
- 2. Understand, create, and analyze financial statements based upon generally accepted accounting principles.
- 3. Apply mathematical concepts and technology to interpret, understand, and communicate quantitative data.

Prerequisites

Students must have satisfactorily completed ACG 2021 and ACG 2071.

Texts and Materials

- 1. *Intermediate Accounting*, 16th Edition by Kieso, Weygandt, and Warfield (Wiley). Traditional textbook, eBook, and looseleaf versions are all acceptable.
- You will need an active subscription to <u>ALEKS.com</u> in order to complete certain course assignments (see "Homework" below). This requires a paid subscription of \$40.00. Our ALEKS class code is: **YKFE3-MFMVL**. Details will be discussed on the first day of class.
- 3. You will need access to a computer, tablet, smartphone, or other web-enabled device during lecture to participate in in-class activities via Poll Everywhere.

Office Hours

I will hold office hours every Monday and Wednesday (except for holidays and exam days) from 2:00 pm to 3:00 pm in Gerson 312. I will also be available by appointment. To schedule an appointment, please email me at the email address provided above.

In addition to my office hours, the Student Assistant will hold office hours (both on campus and virtual). On campus office hours will be held in Gerson 125. Virtual office hours allow you to receive help from the Student Assistant remotely. Refer to Canvas (under "Connect with Us" on the home page) for the Student Assistant's office hour schedule. Please pay attention to whether the office hours are designated on campus or virtual office hours.

Getting Assistance and Staying in Touch

There is an announcement section within the class website on Canvas. This will be the vehicle by which all announcements will be made. Any change in office hours, exam dates, due dates, or class schedule will be announced there. Please make sure you do not turn off Announcements in your Notifications Settings on your Canvas course website. You are responsible for all announcements posted on Canvas.

For questions or help regarding substantive course material (lecture, class exercises, homework questions, etc.), please ask your questions on our course's Prulu page. A link to our Prulu site is found on Canvas (in the left navigation menu). Rather than emailing questions directly to me, I encourage you to post your questions here. My student assistant and I will be regularly monitoring this website. If you do not wish to post your question on Prulu, you can always email me at the email address provided above. Please note that if you email a question and I determine that the answer would benefit the entire course, I may post the question and answer on Prulu (with the asker's name redacted).

For all other questions or help (exam conflicts, missed class, exam excuses, etc.), please contact me via email or stop by my office hours. **In your email, please be sure to include the course number.**

In most cases, you can expect a response to your email or question from the instructor or Student Assistant within <u>2 business days</u>. If your concerns apply to a majority of the class, an announcement will be posted on Canvas.

Lectures

You are expected to attend <u>all</u> lectures according to the schedule outlined below. Lecture notes are available on Canvas. You should have a printed copy of the lecture notes available or be able to view the lecture notes on your computer while attending lecture. The lecture notes cannot and should not be a substitute for class attendance. The lecture notes do not include all information discussed in class.

We will be using the <u>Poll Everywhere</u> classroom response system during lecture. You will be able to submit answers to UNGRADED in-class questions using Apple or Android smartphones, tablets, laptops, or through text message. You will need access to a computer or other web-enabled device (tablet, smartphone, etc.) during lecture to complete these activities. Thus, you must bring a computer or other web-enabled device to class every day. At various points during lecture, I will pose review questions related to the material just covered in lecture and you will be required to answer these questions via <u>Poll Everywhere</u> (either through the web, text, or the <u>Poll Everywhere App</u>). These questions are meant to gauge your understanding of the material just covered and are not meant to be very challenging or time-consuming. There will be a generous time limit for each question and you may change your answer as many times as you wish during the allotted time. These questions are UNGRADED. To answer the question, you may consult your own book and notes for assistance as well as discuss with your classmates.

Students are expected to read the assigned chapters **BEFORE** the related topics are discussed in class; this will aid in your understanding of the material we will be discussing in class. The tentative class schedule shows the material intended to be covered during each class period and may require adjustment as the course progresses. I reserve the right to make changes at any time during the module as necessary.

How to Succeed in this Course

In order to succeed in this course, it is crucial that you keep up with the material. There is a lot of material covered in this course and the concepts in each chapter may build on the concepts discussed in the previous chapters and courses. The following steps will ensure you perform to the best of your ability:

- 1. Read the assigned chapter(s) and take notes on the chapter(s) **PRIOR** to lecture.
- 2. Attend, pay attention to, and participate in lecture.
- 3. After lecture, review your notes and lecture slides in detail.
- 4. Complete the related ALEKS objective.
- 5. Complete the suggested and assigned homework questions, treating them as if they were exam questions (i.e. take in a controlled, quiet environment with no distractions; time yourself to acclimate yourself to the time pressure on exams; etc.).
- 6. Complete additional homework questions for any concepts that you need more practice or to further test your understanding.
- 7. Attend office hours or post to Prulu to review any issues from lecture or homework.

Grading Your grade will be based solely on the following: Exam 1 (Wednesday, September 27) 25% Exam 2 (Wednesday November 1) 25% Exam 3 (Wednesday, December 13) 25% Quizzes (via Canvas) 15% Homework (via ALEKS) 10% 100% 100%

Final grades will be based on obtaining the following percentage of total course points:

Grade	Percentage
A	93-100%
A-	90-92%
B+	87-89%
В	83-86%
B-	80-82%
C+	77-79%
С	73-76%
C-	70-72%
D+	67-69%
D	63-66%
D-	60-62%
Е	Below 60%

Required percentages <u>may</u> be reduced based on a course "curve." Any "curve" or adjustment to the required percentages is determined <u>at the end of the semester</u> based on total course points possible. <u>There is no way to determine a "curve," if any, until after the final exam.</u> There is also <u>no guarantee</u> that there will be a "curve" in the course.

As a reminder, the grade-point value per credit hour associated with each letter grade is assigned by the Office of the University Registrar: A = 4.0, A = 3.67, B = 3.0, B = 3.0, B = 2.67, C = 2.33, C = 2.0, C = 1.67, D + 1.33, D = 1.0, D = 0.67, E = 0.0. For more information, visit: Undergraduate Course Catalog - Grades.

Examinations

- 1. Exam times are all stated in Eastern Savings Time (EST).
- 2. All exams will generally consist of a combination of multiple choice questions (conceptual and computational), short discussion questions, and longer application questions.
- 3. The multiple choice questions will require you to bubble in your answers on a scantron. Only answers included on your scantron will be graded and you will not be allowed extra time to bubble in your answers after the exam period has ended.
- 4. You must <u>completely and correctly</u> bubble in your name, UF ID number, and form code on your scantron. **Failure to do so will result in an automatic 5% deduction.**
- 5. The longer application questions will require you to demonstrate your understanding of the subject matter. You <u>must</u> show all of your work to receive credit. You should clearly support your answers with calculations, explanations, schedules, etc.
- 6. Failure to follow exam instructions will result in the loss of points.

- 7. At the end of the exam, you will be asked to stop. **Failure to do so will result in automatic 5% deduction.**
- 8. Exam questions can relate to materials presented in lecture, the assigned readings, and the homework problems.
- 9. The exams are NOT cumulative; each exam covers the material as outlined on the Couse Schedule.
- 10. The material in this course builds upon prior material (both covered in previous accounting courses as well as covered earlier in this course). It is presumed that by meeting the prerequisites of this course, you have mastered the material covered in previous accounting courses. As such, any material covered in previous courses can be incorporated into the new material covered in this course and is fair game for exams and assignments.

Examination Policies

- 1. Students must be officially registered for the course at the time of the exam to take an exam.
- 2. The official University of Florida "Gator 1" identification card must be brought to each exam without exception. You may be requested to present your card to the exam proctor.
- 3. The policies in this syllabus do not change throughout the term. <u>However, circumstances</u> <u>may require changes in exam dates or times.</u> These will be announced in lecture and via announcements on Canvas. You will receive a score of <u>zero</u> if you miss an exam because of a date change or any other unexcused reason.
- 4. There should be little, if any, reason for a valid conflict with the examination times. In order to be a conflict, the other exam must conflict with <u>both</u> the date and time of the exam for this course. If you believe you have a valid conflict, notify me at the email address provided above at least 10 business days before the examination date.
- 5. If an exam is missed without a valid, documented excuse, you will be assigned a score of zero on the exam. There will be no exceptions to this policy.
- 6. Excused absences from exams are at the discretion of the course instructor. Events such as weddings, family vacations and reunions, cruises, conventions and other student organization events, employment interviews and events, and club sports will **NOT** be considered excused absences. Consistent with University policies, accommodations for religious observances will not include time for travel.
- 7. Excused absences due to illness require a doctor's note dated within one day of the exam date (one day before or after) and must be received within one week of the exam. The doctor's note must indicate that the student was seen within one day of the exam and was medically unable to take the exam at the scheduled time. A note indicating that you were seen at the student health care center the day of the exam is NOT sufficient documentation of a medically excused absence from an exam.
- 8. Any student who misses Exam 1 <u>or</u> Exam 2 due to an excused absence will be eligible to take a make-up exam. A make-up exam must be taken <u>within two days</u> of the regularly scheduled exam. Contact me at the email address above to schedule the date and time of the make-up exam.
- 9. If a student misses Exam 3 due to excused absence, the student will receive an incomplete and will be required to make up the exam at the <u>end of the next semester</u>.

Quizzes

- 1. All quizzes will consist of multiple choice, short answer-type questions, short discussion questions, or short problem-type questions and are to be completed via Canvas.
- 2. You can access the quizzes via the Assignments tab on Canvas. You must have internet access to access the quizzes.
- 3. The first quiz will be a quiz on the Syllabus to ensure that you have read this Syllabus. There are six (6) additional quizzes covering specific chapters of the textbook (see below).

Quiz Name	Chapters Covered	Due Date
Quiz 1	Syllabus	Sunday, August 27
Quiz 2	1, 2, 3	Sunday, September 3
Quiz 3	4, 5, 6	Sunday, September 24
Quiz 4	7, 8	Sunday, October 15
Quiz 5	9, 18	Sunday, October 29
Quiz 6	10, 11	Sunday, November 19
Quiz 7	12, 13	Wednesday, December 6

- 4. All quizzes are equally-weighted.
- 5. It is highly recommended that you complete the suggested practice problems for the associated chapters *prior to* taking the quiz.
- 6. You are required to complete the quiz by 11:59 pm, Eastern Savings Time (EST) on the due date. Be sure to review the schedule for due dates of the quizzes. Each quiz will be open and available from the beginning of the semester until 11:59 pm, Eastern Savings Time (EST) on the due date.
- 7. Once you open the quiz, you will have <u>60 minutes</u> to complete the quiz. Do not start the quiz unless you have enough time to finish the quiz. Once the quiz is opened, you will <u>not</u> be able to close out of the quiz and start over at a later time. Therefore, do not start the quiz unless you have sufficient time to complete it.
- 8. You must follow the instructions included in each quiz question and format your answer as requested in the instructions. Any answer formatted incorrectly will be marked incorrect (i.e. if the instructions state to round the answer to two decimal places and instead of answering 95.41, you answer 95.4, the answer is incorrect).
- 9. There are no excused absences for quizzes.
- 10. There are no dropped quizzes and each quiz will count toward your quiz grade.
- 11. You may review your quiz result any time after the due date via Canvas.

Homework

- 1. Suggested practice problems from your textbook are provided on the class website. These problems will <u>not</u> be collected or graded. <u>However, completion of these practice problems is recommended prior to accessing the associated quiz.</u> Solutions to all suggested practice problems are available on Canvas. The suggested practice problems listed are a recommended <u>minimum</u>. Students having difficulty with an area would be wise to complete additional exercises.
- 2. In addition to the ungraded suggested practice problems, there are ten (10) equally-weighted **GRADED** homework assignments covering specific chapters of the textbook that must be completed in <u>ALEKS</u> (see below).

HW Name	Chapters Covered	Due Date
HW 1	3	Friday, September 1
HW 2	4	Friday, September 15
HW 3	5	Friday, September 22
HW 4	7	Friday, October 6
HW 5	8, 9	Friday, October 20
HW 6	18	Friday, October 27
HW 7	10	Friday, November 10
HW 8	11	Friday, November 17
HW 9	12	Friday, December 1
HW 10	13	Monday, December 4

- 3. You can access the online homework via <u>ALEKS</u>. You must have internet access to access the graded homework.
- 4. It is highly recommended that you complete the suggested <u>ALEKS</u> practice problems for the associated chapters *prior to* completing the graded homework.
- 5. You are required to complete the online homework by 11:59 pm, Eastern Savings Time (EST) on the due date. Be sure to review the schedule for due dates of the online homework. Each online homework assignment will be open and available from the beginning of the semester until 11:59 pm, Eastern Savings Time (EST) on the due date.
- 6. Once you open the online homework, you will have an unlimited amount of time to complete the assignment. You will be able to close out of the online homework and start where you left off when you next sign in. The only requirement is that you submit the assignment by the due date.
- 7. You must follow the instructions included in each online homework question and format your answer as requested in the instructions. Any answer formatted incorrectly will be marked incorrect (i.e. if the instructions state to round the answer to two decimal places and instead of answering 95.41, you answer 95.4, the answer is incorrect).
- 8. There are no excused absences for online homework.
- 9. There are no dropped online homework assignments and each online homework assignment will count toward your homework grade.
- 10. You may review your online homework result any time after the due date via ALEKS.
- 11. Students should be aware that success in this course is <u>extremely unlikely</u> if practice problems, homework, and advance readings are not done <u>regularly</u> and <u>on time</u> as scheduled.

Calculators and Other Electronic Devices

DURING LECTURE: To follow along with various in-class exercises, you will need access to a calculator (preferably a financial calculator) and a computer or other web-enabled device (tablet, smartphone, etc.). Students are prohibited from using these devices for any purpose other than to view course-related documents, take notes, and complete in-class assignments. Violations of this policy will result in the downward adjustment of your course grade.

DURING EXAMS: You are required to use a basic calculator, non-programmable calculator, or a financial calculator on exams. These are the only calculators that you will be permitted to use for exams. If you do not already have such a calculator, purchase one early so that you are comfortable using it by exam time. Using any other type of calculator will be considered a violation of the honor code. You will not be permitted to take the exams with a prohibited calculator. Other non-approved electronic devices must be turned off and out of sight during the examinations.

Exam Review Procedures and Policies

- 1. Students may review their exams during the exam review period only. The date and time of exam review period will be announced in class and on Canvas.
- 2. Exam reviews are intended to enhance the understanding of students and <u>NOT</u> for grade negotiations.
- 3. You are to put <u>everything</u> away before reviewing your exam. The **ONLY** item you are permitted to have out while reviewing your exam is a calculator. The following is a non-exhaustive list of prohibited items: pens, pencils, highlighters, erasers, cell phones, cameras, computers, tablets.
- 4. While reviewing your exam, you are not allowed to write on your exam or take notes regarding the exam.
- 5. You are not allowed to keep your exam or remove your exam from the room. You MUST return your exam to me when instructed to do so.
- 6. Due to various laws and university policies, exam grades cannot be emailed. I will post the grades to Canvas. Additionally, due to these same laws and policies, I cannot discuss grades via email. If you would like to discuss your grade, please stop by during office hours or make an appointment with me.
- 7. The exam review is <u>NOT</u> a time to argue your grade or any point allocations. It is simply an opportunity for you to see what you did wrong and hopefully learn from your mistakes.
- 8. Failure to follow these rules will result in an exam grade of zero AND the pursuit of disciplinary action.

Attendance, Civility, and Participation

This is an undergraduate accounting course and will be conducted in a courteous and professional environment. Accordingly, students are expected to be seated and fully prepared for class <u>prior</u> to the time set for the class to commence and should plan on being present for the <u>entire</u> class period. In accordance with FSOA <u>Code of Conduct</u>, no food is permitted in the classrooms and you are responsible for disposing of paper and other rubbish in the trash cans located throughout Gerson Hall. Inappropriate classroom behavior of any form will not be tolerated. Class attendance, participation, and professionalism are expected. Although attendance may not be taken at every class, students are expected to attend and participate in every class. These factors will be evaluated by the instructor and will affect your grade. **The instructor reserves the right to adjust the overall course grade downward for overall insufficient attendance**, participation, and professionalism. Students should prepare for all classes even if they are not in attendance and are responsible for material covered in their absence. Students are not allowed to use computers or any other electronic communication devices during class except to view course-related documents, participate in course-related activities, and to take notes. Violations of this policy will result in the downward adjustment of your grade.

Students may not attend a class unless they are officially registered for the course. The Fisher School of Accounting does not approve requests to audit its courses. Students who do not attend at least one of the first two class meetings of a course or laboratory in which they are registered, and who have not contacted the School to indicate their intent, may be dropped from the course. Requirements for class attendance, assignments, and other work in this course are consistent with university policies that can be found in the <u>University Catalog</u>.

Accommodating Students with Disabilities

The University of Florida is committed to providing academic accommodations for students with disabilities. Students with disabilities requesting accommodations should first register with the Disability Resource Center (352-392-8565) by providing appropriate documentation. Once registered, students will receive an accommodation letter, which must be presented to the instructor a minimum of ten business days prior to the requested accommodation. If your accommodation includes testing arrangements, you must also submit an Accommodated Testing Request (ATR) online for each exam. Accommodations are not retroactive, therefore, students should contact the office as soon as possible in the term for which they are seeking accommodations and must abide by the time periods set forth by the Dean of Students Office. Failure to abide by these procedures and deadlines will result in having to take the exam without accommodations.

Coping with Stress

Your well-being is important to the University of Florida. The U Matter, We Care initiative is committed to creating a culture of care on our campus by encouraging members of our community to look out for one another and to reach out for help if a member of our community is in need. If you or a friend is in distress, please contact umatter@ufl.edu so that the U Matter, We Care Team can reach out to the student in distress. A nighttime and weekend crisis counselor is available by phone at 352-392-1575. The U Matter, We Care Team can help connect students to the many other helping resources available including, but not limited to, Victim Advocates, Housing staff, and the Counseling and Wellness Center. Please remember that asking for help is a sign of strength. In case of emergency, call 9-1-1.

Academic Integrity

UF students are bound by The Honor Pledge which states, "We, the members of the University of Florida community, pledge to hold ourselves and our peers to the highest standards of honor and integrity by abiding by the Honor Code. On all work submitted for credit by students at UF, the following pledge is either required or implied: "On my honor, I have neither given nor received unauthorized aid in doing this assignment." The Honor Code (Dean of Students Student Conduct Honor Code) specifies a number of behaviors that are in violation of this code and the possible sanctions. Furthermore, you are obligated to report any condition that facilitates academic misconduct to appropriate personnel. If you have any questions or concerns, please consult with the instructor.

The penalties for academic dishonesty are severe and will be strictly enforced in this class. Students are required to know and comply with the university's policy on academic honesty. This policy is detailed in the Undergraduate Catalog and by reference is included in this course syllabus. For more information, visit: Student Conduct Honor Code website.

Evaluations

Students are expected to provide feedback on the quality of instruction in this course based on ten criteria. These evaluations are conducted online at <u>UF Faculty Evaluations</u>. 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 <u>UF Faculty Evaluations</u> - Results.

Technical Support

For technical difficulties with access to class website and other technology-based resources, please contact Student Support at the <u>Technology Assistance Center (TAC)</u>.

For technical difficulties with ALEKS, please contact <u>ALEKS Support</u>.

Other Matters

- 1. Pay attention to the dates and schedule your outside activities to avoid any conflicts with these dates. The examination dates take precedence over all outside activities. This policy will be strictly enforced.
- 2. Grades will be determined <u>solely</u> by the grading rubric provided above. Grades are **NOT** subject to negotiations. For the avoidance of doubts, being close (e.g., 1 point away from) to the next higher grade is not a relevant consideration. Additionally, external circumstances (e.g., grades earned in other courses, needing a certain grade to gain admission into graduate program, already having earned an unsatisfactory grade in another course, etc.) are irrelevant to your grade in this course and such arguments will be summarily ignored. **Keep this in mind, as I will not respond to emails raising these arguments and similar "sympathy evoking" emails.** Extra credit in this course is not available.

Examination Dates		
Wednesday, September 27	Section 165D: 9:35 am to 11:35 am	
	Section 1685: 11:45 am to 1:45 pm	
	Section 1689: TBD	
Wednesday, November 1	Section 165D: 9:35 am to 11:35 am	
	Section 1685: 11:45 am to 1:45 pm	
	Section 1689: TBD	
Wednesday, December 13	Section 165D: 1:00 pm to 3:00 pm	
	Section 1685: 1:00 pm to 3:00 pm	
	Section 1689: TBD	

Key Drop Dates (Refer to the University Calendar)

Friday, August 25 — Last day to withdraw with no fee liability Monday, November 20 — Drop deadline (with fee liability, "W" assigned)

ACG 3101 Financial Accounting and Reporting 1 Tentative Schedule

Class	Date	Chapter	Topic
1	Mon – Aug 21	1	Course Introduction; Accounting Standards
2	Wed – Aug 23	2	Conceptual Framework
	Sun – Aug 27		Quiz 1 DUE
3	Mon – Aug 28	3	The Accounting Information System
4	Wed – Aug 30		Cont'd.
	Fri – Sept 1		HW 1 Due
	Sun – Sept 3		Quiz 2 DUE
	Mon – Sept 4		No class – Labor Day
5	Wed – Sept 6	4	Income Statement
6	Mon – Sept 11		Cont'd.
7	Wed – Sept 13	5	Balance Sheet and Statement of Cash Flows
	Fri – Sept 15		HW 2 Due
8	Mon – Sept 18		Cont'd.
9	Wed – Sept 20	6	Time Value of Money
	Fri – Sept 22		HW 3 Due
	Sun – Sept 24		Quiz 3 Due
10	Mon – Sept 25		Catch-up; Review
11	Wed – Sept 27		EXAM 1
12	Mon – Oct 2	7	Cash & Receivables
13	Wed – Oct 4		Cont'd.
	Fri – Oct 6		HW 4 Due
14	Mon – Oct 9	8	Inventory: Valuation
15	Wed – Oct 11		Cont'd.
	Sun – Oct 15		Quiz 4 Due
16	Mon – Oct 16	9	Inventory: Additional Issues
17	Wed – Oct 18		Cont'd.
	Fri – Oct 20		HW 5 Due
18	Mon – Oct 23	18	Revenue Recognition
19	Wed – Oct 25		Cont'd.
	Fri – Oct 27		HW 6 Due
	Sun – Oct 29		Quiz 5 Due
20	Mon – Oct 30		Catch-up; Review
21	Wed – Nov 1		EXAM 2

Class	Date	Chapter	Торіс
22	Mon – Nov 6	10	Acquisition & Disposition of PP&E
23	Wed – Nov 8		Cont'd.
	Fri – Nov 10		HW 7 Due
24	Mon – Nov 13	11	Depreciation, Impairment, & Depletion
25	Wed – Nov 15		Cont'd.
	Fri – Nov 17		HW 8 Due
	Sun – Nov 19		Quiz 6 Due
26	Mon – Nov 20	12	Intangible Assets
	Wed – Nov 22		No class – Thanksgiving Break
27	Mon – Nov 27		Contd.
28	Wed – Nov 29	13	Current Liabilities & Contingencies
	Fri – Dec 1		HW 9 Due
29	Mon – Dec 4		Cont'd. HW 10 Due
30	Wed – Dec 6		Catch-up; Review Quiz 7 Due
	Wed – Dec 13		FINAL EXAM

ACG 3101
Financial Accounting and Reporting 1

CHAPTER		SUGGESTED ASSIGNMENTS
1	CA-	3, 4, 7, 8, 9, 14, 17
2	E-	2, 3, 4, 5, 6, 7
3	E-	1, 2, 6, 7, 16, 18
	P-	3, 4, 10
4		8, 9, 17
	P-	1, 3, 5, 6, 7 2, 3, 4, 9, 13, 15
5		
	P-	3, 6, 7 1, 2, 4, 6, 7, 10, 13, 15, 20, 22
6		
	P-	1, 3, 7, 11
7	E-	1, 4, 5, 7, 9, 12, 14, 15, 17, 19, 20, 22, 24, 26
_	P-	1, 3, 6, 8, 13
8	BE-	1
	E-	4, 5, 9, 13, 17, 20, 22, 26
		1, 6, 8
9	E-	1, 4, 5, 7, 8, 10, 12, 14, 19, 21, 23, 25, 26
	P-	3, 5, 7, 9, 11, 12, 14
18		1, 3, 5, 10, 16, 18, 22, 23, 24, 25, 26, 30, 36, 37, 38
1.0		2, 6, 10
10	E-	4, 5, 6, 10, 12, 15, 17, 19, 21, 25
1.1	P-	3, 4, 5, 6, 8
11	_	re any parts involving MACRS*
	E-	1, 3, 7, 11, 12, 13, 16, 18, 22, 24, 26
12	P-	1, 4, 5, 8, 9
12		1, 3, 5, 6, 9, 10, 11, 13, 14, 15, 17
12	r-	1, 3, 4, 6 1, 3, 5, 6, 8, 10, 13, 14, 15, 17, 19
13		
	P-	2, 3, 7, 9, 13