# Course Description

This course has a user of financial statement perspective. The focus of this course is on understanding the financial system and elements of the financial statements. It is an overview of accounting rather than a detailed explanation of the accounting process.

# Course Outcomes (CO)

* **CO1:** Gain basic knowledge of business structure and the decision-making process in relation to accounting.
* **CO2:** Demonstrate a base knowledge of financial statement and analysis.
* **CO3:** Use the techniques and tools required for basic accounting entries.
* **CO4:** Develop and understand the concept of statement of cash flow.

# Program Learning Outcomes (PLO)

* **PLO1:** The student will be able to prepare effective and clearly written business communications. (ULO 2, 4)
* **PLO2:** The student will display appropriate quantitative problem-solving abilities in the context of a business problem. (ULO 1, 2)
* **PLO3:** The student will be able to apply ethical and moral decision-making principles to business situations. (ULO 2, 3, 4)
* **PLO4:** The student will demonstrate proficiency in the business areas of accounting, management, marketing, and economics. (ULO 1, 2, 3, 4)

**University Learning Outcomes (ULO)**

* **ULO1:** Knowledge of Human Cultures and the Physical and Natural World
* **ULO2:** Intellectual and Practical Skills
* **ULO3:** Personal and Social Responsibility
* **ULO4:** Integrative and Applied Learning
* **ULO5:** Immersed in the Critical Concerns of the Sisters of Mercy of the Americas

**Student Expectations**

Students are expected to do the following:

* Ask probing and insightful questions related to course content.
* Make meaningful and relevant connections and application to their own learning process.
* Be productive and contributing members of class discussions.

# Required Course Materials

Werner, M. L., & Jones, K. H. (2003). *Introduction to accounting: A user perspective* (2nd ed.). Upper Saddle River, NJ: Pearson/Prentice Hall.

ISBN: 0130327581

# Disability Support Services

Gwynedd Mercy University is committed to providing reasonable accommodations for all persons with disabilities. If you have a disability-related need for modifications or reasonable accommodations in this course, please contact the office of Disability Support Services located in Counseling Services, The Griffin Complex; call 215-646-7300 x21427, or visit the Disability Support Services web page <http://www.gmercyu.edu/student-life/campus-resources/disability-support-services>. If the documentation supports your request for reasonable accommodations, the disability services office will provide you with an accommodation letter. Please share this letter with me as early in the course as possible so that we may discuss the accommodations.

# Suggested Point Values

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Assessment** | **Point Value** | **Due** |
| **Week 1** | |  |  |
|  | Participation: Learning Activities | 10 | <insert due date> |
|  | Week 1 Ch. 1 Assignments | 10 | <insert due date> |
|  | Production and Business | 10 |  |
|  | Capitalism Journal | 10 |  |
|  | Final Project: Company Overview | 10 |  |
|  | Week 1 Quiz | 15 |  |
| **Week 2** | |  |  |
|  | Participation: Learning Activities | 10 | <insert due date> |
|  | Week 2 Ch. 11 Assignments | 10 |  |
|  | Final Project: Financial Highlights | 15 |  |
|  | Limitations of the Financial Statement | 10 |  |
|  | Week 2 Quiz | 15 |  |
| **Week 3** | |  |  |
|  | Participation: Learning Activities | 10 | <insert due date> |
|  | Week 3 Ch. 2 & 3 Assignments | 10 |  |
|  | Final Project: Compute Ratios and Compare to Industry Norms | 15 |  |
|  | Week 3 Quiz | 15 |  |
| **Week 4** | |  |  |
|  | Participation: Learning Activities | 10 | <insert due date> |
|  | Week 4 Ch. 4 & 5 Assignments | 10 |  |
|  | Final Project: Notes to Financial Statements | 15 |  |
|  | Week 4 Quiz | 15 |  |
| **Week 5** | |  |  |
|  | Participation: Learning Activities | 10 | <insert due date> |
|  | Week 5 Ch. 9 Assignments | 10 |  |
|  | Final Project: Stock Market Research | 15 |  |
|  | Week 5 Quiz | 15 |  |
| **Week 6** | |  |  |
|  | Participation: Learning Activities | 10 | <insert due date> |
|  | Week 6 Ch. 10 Assignments | 10 |  |
|  | Final Project: Accounting Analysis Report | 15 |  |
|  | Week 6 Quiz | 15 |  |
| **Total Points** | | **325** |  |

# Course Schedule

|  |  |  |
| --- | --- | --- |
| **Week** | **Start** | **End** |
| 1 | <insert start date> | <insert end date> |
| 2 |  |  |
| 3 |  |  |
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# Weekly Learning Modules

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| Week 1: Introduction to Business | |  | |
| ***Learning Objectives*** | | ***Alignment*** | |
| * 1. Describe the factors of production. | | CO1 | |
| * 1. Describe the basic concepts of capitalism and how they relate to profit motive. | | CO1 | |
| * 1. Describe the advantages and disadvantages of the three basic forms of business. | | CO1 | |
| * 1. Explain the elements of the three financial statements. | | CO3 | |
| * 1. Examine the basic objectives of financial reporting. | | CO2, 3 | |
| * 1. Examine the purpose and function of an annual report. | | CO3 | |
| ***Required Learning Resources and Activities****: Students must complete any resources activities listed in this section as selected by the instructor.* | | ***Alignment*** | ***Pages/AIE/***  ***Generic*** |
| **Read** Ch. 1 of *Introduction to Accounting*. | | 1.1, 1.2, 1.3, 1.4, 1.5, 1.6 |  |
| **Ch. 1 Lecture Presentation**  **View** the Ch. 1 Lecture Presentation.  **Post** any insights or questions you have from the video in the Week 1 Questions discussion forum. | | 1.1, 1.2, 1.3, 1.4, 1.5, 1.6 | Lecture Presentation = 1hr |
| **AdobeConnect Live Session**  **Prepare** to review the homework questions, final project requirements, and topics for this week in a 2-hour live class session via AdobeConnect to be scheduled by the instructor. If you are unable to attend the conference call, a recorded version is available and posted by the instructor after the meeting.  *Note*: You should complete the weekly readings, lecture videos, and homework prior to this class session so you can ask questions that help prepare you for success in the weekly quiz. | | 1.1, 1.2, 1.3, 1.4, 1.5, 1.6 | Web Conference = 2hrs |
| ***Assignment****: Students must complete the weekly assignment(s).* | | ***Alignment*** | ***Points/AIE/***  ***Generic*** |
| **Week 1 Ch. 1 Assignments**  **Complete** problems 1–23, 1–28, 1–36, 1–37, 1–38, & 1–40 from the Exercise section at the end of Ch. 1 of *Introduction to Accounting*.  **Submit** your response through Blackboard by Thursday, 10pm EST. Solutions will be posted to Blackboard by Friday 8pm.  **Use** this assignment to prepare for the quiz. | | 1.1, 1.2, 1.3, 1.4, 1.5, 1.6 | Problem Solving = 1hr |
| **Production and Business**  **Complete** the Production and Business worksheet.  **Submit** your responses through Blackboard.  *Due by [enter time] (EST) on [enter day].* | | 1.1, 1.3 | Problem Solving = 1hr |
| **Capitalism Journal**  **Write** a 200- to 250-word journal in Blackboard describing the concept and motive of capitalism. Then, provide your personal perspective on capitalism. Provide a rationale for your perspectives.  *Due by [enter time] (EST) on [enter day].* | | 1.2 | Journal = 1hr |
| **Final Project: Company Overview**  **Review** the Accounting Final Project for an overview of the project requirement. Each week, portions of the project are submitted to culminate to the full analysis of the company.  **Choose** a company from the list provided in the Accounting Final Project and inform your instructor.  **Write** a short response of 350 to 400 words that includes the following information about the company:   * Company background * Mission statement * Recent developments or significant information * Three directors and executive officers   **Submit** your response through Blackboard.  *Due by [enter time] (EST) on [enter day].* | | 1.5, 1.6 | Guided Project = 1hr |
| **Week 1 Quiz**  **Complete** the Week 1 Quiz.  *Due by 10pm (EST) on Sunday.* | | 1.1, 1.2, 1.3, 1.4, 1.5, 1.6 | Quiz = 1hr |
| **Total** |  |  | **8hrs** |
| **Notes** |  | | |

**Faculty Notes**

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| Week 2: Financial Ratios | |  |  |
| ***Learning Objectives*** | | ***Alignment*** | |
| * 1. Identify the three major categories of users of financial statement information. | | CO1, 2 | |
| * 1. Describe the purposes of financial ratio analysis. | | CO2 | |
| * 1. Evaluate a company using financial ratios. | | CO1, 2 | |
| * 1. Explain the limitations of financial statement analysis. | | CO3 | |
| ***Required Learning Resources and Activities****: Students must complete any resources activities listed in this section as selected by the instructor.* | | ***Alignment*** | ***Pages/AIE/***  ***Generic*** |
| **Read** Ch. 11 of *Introduction to Accounting*. | | 2.1, 2.2, 2.3, 2.4 |  |
| **The Four Core Financial Statements**  **View** the following video regarding financial statements [5:45mins]: <http://www.youtube.com/watch?v=7BAcIA5qpEM>  **Post** any insights or questions you have from the video in the Week 2 Questions discussion forum. | | 2.1, 2.4 | Lecture Activity = 1hr |
| **Overview of Financial Statement Analysis**  **View** the following video regarding financial statement analysis [9:58mins]: <http://www.youtube.com/watch?v=4ayqk6g3lGU>  **Post** any insights or questions you have from the video in the Week 2 Questions discussion forum. | | 2.2, 2.3 | Lecture Activity = 1hr |
| **Ch. 11 Lecture Presentation**  **View** the Ch. 11 Lecture Presentation.  **Post** any insights or questions you have from the video in the Week 2 Questions discussion forum. | | 2.1, 2.2, 2.3, 2.4 | Lecture Activity = 1hr |
| **AdobeConnect Live Session**  **Prepare** to review the homework questions, final project requirements, and topics for this week in a 2-hour live class session via AdobeConnect to be scheduled by the instructor. If you are unable to attend the conference call, a recorded version is available and posted by the instructor after the meeting.  *Note*: You should complete the weekly readings, lecture videos, and homework prior to this class session so you can ask questions that help prepare you for success in the weekly quiz. | | 2.1, 2.2, 2.3, 2.4 | Web Conference = 2hrs |
| ***Assignment****: Students must complete the weekly assignment(s).* | | ***Alignment*** | ***Points/AIE/***  ***Generic*** |
| **Week 2 Ch. 11 Assignments**  **Complete** problem 11–26 from the Exercise section at the end of Ch. 11 of *Introduction to Accounting*.  **Submit** your response through Blackboard by Thursday, 10pm EST. Solutions will be posted to Blackboard by Friday 8pm.  **Use** this assignment to prepare for the quiz. | | 2.2, 2.3 | Problem Solving = 1hr |
| **Final Project: Financial Highlights**  **Review** the Accounting Final Project for an overview of the project requirement.  **Perform** an income statement analysis using Excel that describes the company’s revenue and net income in the last 3 years. Show your work.  **Provide** a brief analysis of why the revenue may have increased or decreased.  **Submit** your analysis through Blackboard.  *Due by [enter time] (EST) on [enter day].* | | 1.4, 1.6, 2.1, 2.4 | Guided Project = 1hr |
| **Limitations of the Financial Statement**  **Write** a 250- to 300-word response to the following:  **Consider** who would be the users interested in looking at the financial statement information. What are their objectives when viewing this type of document? Provide at least two users and at least one objective. Are there limitations from the financial statement? Provide a rationale for why you listed this as a limitation.  **Submit** your response in Blackboard.  *Due by [enter time] (EST) on [enter day].* | | 2.1, 2.4 | Reflection Paper = 1hr |
| **Week 2 Quiz**  **Complete** the Week 2 Quiz.  *Due by 10pm (EST) on Sunday.* | | 2.1, 2.2, 2.3, 2.4 | Quiz = 1hr |
| **Total** |  |  | **9hrs** |
| **Notes** |  | | |

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| Week 3: Decision Making in Accounting and the Balance Sheet | |  |  |
| ***Learning Objectives*** | | ***Alignment*** | |
| * 1. Examine the factors involved in the decision-making process. | | CO1, 2 | |
| * 1. Explain the role of creativity, as well as values and ethics, in the decision-making process. | | CO1 | |
| * 1. Recognize how the three big questions of economics affect economic decision makers. | | CO1 | |
| * 1. Explain the main accounting elements shown on a balance sheet. | | CO2, 3 | |
| * 1. Describe various forms of debt and equity financing and their effects on the balance sheet. | | CO2, 3 | |
| * 1. Examine the three basic elements of the statement of cash flow. | | CO4 | |
| ***Required Learning Resources and Activities****: Students must complete any resources activities listed in this section as selected by the instructor.* | | ***Alignment*** | ***Pages/AIE/***  ***Generic*** |
| **Read** Ch. 2 & 3 of *Introduction to Accounting*. | | 3.1, 3.2, 3.3, 3.4, 3.5, 3.6 |  |
| **Ch. 2 & 3 Lecture Presentation**  **View** the Ch. 2 & 3 Lecture Presentation.  **Post** any insights or questions you have from the video in the Week 3 Questions discussion forum. | | 3.1, 3.2, 3.3, 3.4, 3.5, 3.6 | Lecture Activity = 2hrs |
| **AdobeConnect Live Session**  **Prepare** to review the homework questions, final project requirements, and topics for this week in a 2-hour live class session via AdobeConnect to be scheduled by the instructor. If you are unable to attend the conference call, a recorded version is available and posted by the instructor after the meeting.  *Note*: You should complete the weekly readings, lecture videos, and homework prior to this class session so you can ask questions that help prepare you for success in the weekly quiz. | | 3.1, 3.2, 3.3, 3.4, 3.5, 3.6 | Web Conference = 2hrs |
| ***Assignment****: Students must complete the weekly assignment(s).* | | ***Alignment*** | ***Points/AIE/***  ***Generic*** |
| **Week 3 Ch. 2 & 3 Assignments**  **Complete** the problems below from the Exercise section at the end of the chapter readings:   * Ch. 2: Exercises 2–36, 2–41, & 2–54 * Ch. 3: Exercises 3–12, 3–22, 3–36, & 3–83   **Submit** your response through Blackboard by Thursday, 10pm EST. Solutions will be posted to Blackboard by Friday 8pm.  **Use** this assignment to prepare for the quiz. | | 3.1, 3.2, 3.3, 3.4, 3.5, 3.6 | Problem Solving = 1hr |
| **Final Project: Compute Ratios and Compare to Industry Norms**  **Use** Excel to show your ratio analysis of the following:   * Working capital * Current ratio * Debt ratio   **Summarize** a description of your findings, and answer the following question: Why does a company with a greater debt ratio tend to be a higher financial risk?  **Submit** your description and ratio analysis through Blackboard.  *Due by [enter time] (EST) on [enter day].* | | 2.2, 2.3 | Problem Solving = 1hr |
| **Week 3 Quiz**  **Complete** the Week 3 Quiz.  *Due by 10pm (EST) on Sunday.* | | 3.1, 3.2, 3.3, 3.4, 3.5, 3.6 | Quiz = 1hr |
| **Total** |  |  | **7hrs** |
| **Notes** |  | | |

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**Weekly Chapter Assignments:** Each week, students are expected to submit chapter assignments by Thursday. These assignments are meant to assist them in preparing for the quiz. Be prepared to provide solutions to these assignments by Friday to provide ample study time.

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| --- | --- | --- | --- |
| Week 4: Bases of Economic Measurement and the Income Statement | |  |  |
| ***Learning Objectives*** | | ***Alignment*** | |
| * 1. Describe the information provided on a basic income statement. | | CO2, 3 | |
| * 1. Describe the information provided on a basic statement of owners’ equity. | | CO2, 3 | |
| * 1. Use financial ratios to evaluate business profits. | | CO3 | |
| * 1. Analyze the concepts of revenue and expense recognition. | | CO2, 3 | |
| * 1. Differentiate between the strengths and weakness of cash basis and accrual basis in economic measurement. | | CO2, 3 | |
| ***Required Learning Resources and Activities****: Students must complete any resources activities listed in this section as selected by the instructor.* | | ***Alignment*** | ***Pages/AIE/***  ***Generic*** |
| **Read** Ch. 4 & 5 of *Introduction to Accounting*. | | 4.1, 4.2, 4.3, 4.4, 4.5 |  |
| **Ch. 4 & 5 Lecture Presentation**  **View** the Ch. 4 & 5 Lecture Presentation.  **Post** any insights or questions you have from the video in the Week 4 Questions discussion forum. | | 4.1, 4.2, 4.3, 4.4, 4.5 | Lecture Presentation = 2hrs |
| **AdobeConnect Live Session**  **Prepare** to review the homework questions, final project requirements, and topics for this week in a 2-hour live class session via AdobeConnect to be scheduled by the instructor. If you are unable to attend the conference call, a recorded version is available and posted by the instructor after the meeting.  *Note*: You should complete the weekly readings, lecture videos, and homework prior to this class session so you can ask questions that help prepare you for success in the weekly quiz. | | 4.1, 4.2, 4.3, 4.4, 4.5 | Web Conference = 2hrs |
| ***Assignment****: Students must complete the weekly assignment(s).* | | ***Alignment*** | ***Points/AIE/***  ***Generic*** |
| **Week 4 Ch. 4 & 5 Assignments**  **Complete** the problems below from the Exercise section at the end of the chapter readings:   * Ch. 4: Exercises: 4–18, 4–50 (requirements A & C), & 4–64 * Ch. 5: Exercises: 5–18, 5–36, & 5–43   **Submit** your response through Blackboard by Thursday, 10pm EST. Solutions are posted to Blackboard by Friday 8pm.  **Use** this assignment to prepare for the quiz. | | 4.1, 4.2, 4.3, 4.4, 4.5 | Problem Solving = 1hrs |
| **Final Project: Notes to Financial Statements**  **Research** your company using the Hoover database to locate depreciation methods and notes.  **Write** a brief explanation for the method of depreciation the company uses and what notes, if any, are for the liabilities.  **Submit** your explanation through Blackboard.  *Due by [enter time] (EST) on [enter day].* | | 3.5, 4.1, 4.2, 4.3, 4.4, 4.5 | Guided Project = 1hr |
| **Week 4 Quiz**  **Complete** the Week 4 Quiz.  *Due by 10pm (EST) on Sunday.* | | 4.1, 4.2, 4.3, 4.4, 4.5 | Quiz = 1hr |
| **Total** |  |  | **7hrs** |
| **Notes** |  | | |

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| --- | --- | --- | --- |
| Week 5: Detailed Analysis of the Balance Sheet and Income Statement | |  |  |
| ***Learning Objectives*** | | ***Alignment*** | |
| * 1. Describe how the balance sheet and income statement were developed as financial statements. | | CO2, 3 | |
| * 1. Explain the organization and purpose of the classified balance sheet. | | CO2 | |
| * 1. Calculate several financial ratios based on income statement and balance sheet information. | | CO2, 3 | |
| ***Required Learning Resources and Activities****: Students must complete any resources activities listed in this section as selected by the instructor.* | | ***Alignment*** | ***Pages/AIE/***  ***Generic*** |
| **Read** Ch. 9 of *Introduction to Accounting*. | | 5.1, 5.2, 5.3 |  |
| **Ch. 9 Lecture Presentation**  **View** the Ch. 9 Lecture Presentation.  **Post** any insights or questions you have from the video in the Week 5 Questions discussion forum. | | 5.1, 5.2, 5.3 | Lecture Presentation = 1hr |
| **AdobeConnect Live Session**  **Prepare** to review the homework questions, final project requirements, and topics for this week in a 2-hour live class session via AdobeConnect to be scheduled by the instructor. If you are unable to attend the conference call, a recorded version is available and posted by the instructor after the meeting.  *Note*: You should complete the weekly readings, lecture videos, and homework prior to this class session so you can ask questions that help prepare you for success in the weekly quiz. | | 5.1, 5.2, 5.3 | Web Conference = 2hrs |
| ***Assignment****: Students must complete the weekly assignment(s).* | | ***Alignment*** | ***Points/AIE/***  ***Generic*** |
| **Week 5 Ch. 9 Assignments**  **Complete** problems 9–17, 9–23, 9–27, & 9–44 (requirement A only) from the Exercise section at the end of Ch. 9 of *Introduction to Accounting*.  **Submit** your response through Blackboard by Thursday, 10pm EST. Solutions are posted to Blackboard by Friday 8pm.  **Use** this assignment to prepare for the quiz. | | 5.1, 5.2, 5.3 | Problem Solving = 1hrs |
| **Final Project: Stock Market Research**  **Research** and record the following:   * Current stock price (close date) * 52-week high as of [provide date] month/date/year * 52-week low as of [provide date] month/date/year   **Submit** your findings through Blackboard.  *Due by [enter time] (EST) on [enter day].* | | 4.2, | Guided Project = 1hr |
| **Week 5 Quiz**  **Complete** the Week 5 Quiz.  *Due by 10pm (EST) on Sunday.* | | 5.1, 5.2, 5.3 | Quiz = 1hr |
| **Total** |  |  | **6hrs** |
| **Notes** |  | | |

**Faculty Notes**

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| Week 6: Detailed Analysis of the Statement of Cash Flow | |  |  |
| ***Learning Objectives*** | | ***Alignment*** | |
| * 1. Explain the purpose of the statement of cash flow. | | CO2, 3, 4 | |
| * 1. Describe the three types of activities that can either generate or use cash in a business. | | CO4 | |
| * 1. Evaluate and use the information the statement of cash flow provides. | | CO4 | |
| * 1. Compare the indirect and direct methods for the operating activities section of the statement of cash flow. | | CO4 | |
| ***Required Learning Resources and Activities:*** *Students must complete any resources activities listed in this section as selected by the instructor.* | | ***Alignment*** | ***Pages/AIE/***  ***Generic*** |
| **Read** Ch. 10 of *Introduction to Accounting*. | | 6.1, 6.2, 6.3, 6.4 |  |
| **Ch. 10 Lecture Presentation**  **View** the Ch. 10 Lecture Presentation.  **Post** any insights or questions you have from the video in the Week 6 Questions discussion forum. | | 6.1, 6.2, 6.3, 6.4 | Lecture Activity = 1hr |
| **AdobeConnect Live Session**  **Prepare** to review the homework questions, final project requirements, and topics for this week in a 2-hour live class session via AdobeConnect to be scheduled by the instructor. If you are unable to attend the conference call, a recorded version is available and posted by the instructor after the meeting.  *Note*: You should complete the weekly readings, lecture videos, and homework prior to this class session so you can ask questions that help prepare you for success in the weekly quiz. | | 6.1, 6.2, 6.3, 6.4 | Web Conference = 2hrs |
| ***Assignment:*** *Students must complete the weekly assignment(s).* | | ***Alignment*** | ***Points/AIE/***  ***Generic*** |
| **Week 6 Ch. 10 Assignments**  **Complete** problems 10–11, 10–14, 10–17, & 10–19 from the Exercise section at the end of Ch. 10 of *Introduction to Accounting*.  **Submit** your response through Blackboard by Thursday, 10pm EST. Solutions are posted to Blackboard by Friday 8pm. Best to prepare for the quiz. | | 6.1, 6.2, 6.3, 6.4 | Problem Solving = 1hrs |
| **Final Project: Accounting Analysis Report**  **Review** various elements of the available financial data for your company.  **Identify** at least six particular items that might help you with your decision process as to whether you would invest in the company.  **Prepare** a summary opinion comparing whether the Annual Report Form 10-K information or the Hoover’s information is more helpful to you in evaluating an investment opportunity.  **Write** a report of 1,050 to 1,400 words detailing your findings.  **Format** your paper according to APA guidelines.  **Submit** your report through Blackboard.  *Due by [enter time] (EST) on [enter day].* | | 1.4, 1.5, 1.6, 3.3, 3.4, 4.4, 5.2 | Final Project = 1hr |
| **Week 6 Quiz**  **Complete** the Week 6 Quiz.  *Due by 10pm (EST) on Sunday.* | | 6.1, 6.2, 6.3, 6.4 | Quiz = 1hr |
| **Total** |  |  | **6hrs** |
| **Notes** |  | | |

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# Breakdown of Academic Instructional Equivalencies

|  |  |  |
| --- | --- | --- |
|  |  |  |
| **Week 1** |  |  |
| Required |  | 8 |
| Supplemental |  |  |
|  |  |  |
| **Week 2** |  |  |
| Required |  | 9 |
| Supplemental |  |  |
|  |  |  |
| **Week 3** |  |  |
| Required |  | 7 |
| Supplemental |  |  |
|  |  |  |
| **Week 4** |  |  |
| Required |  | 7 |
| Supplemental |  |  |
|  |  |  |
| **Week5** |  |  |
| Required |  | 6 |
| Supplemental |  |  |
|  |  |  |
| **Week 6** |  |  |
| Required |  | 6 |
| Supplemental |  |  |
|  |  |  |
|  |  |  |
| **Total Required Hours** |  | 43 |
| **Total Supplemental Hours** |  |  |
| **Total Hours** |  | 43 |