Accounting 312H: Fundamentals of Managerial Accounting  
Spring 2017

Class Hours:  
TTh 9:30am - 10:45am (02785)  
TTh 11:00am - 12:15pm (02790)  
TTh 12:30pm - 1:45pm (02795)  

Location:  
CBA 4.332  
CBA 4.332  
CBA 4.332  

Professor:  
Eric Chan  
E-mail: eric.chan@mccombs.utexas.edu  
Phone: (512) 471-5529  

TA:  
Xinyu Zhang  
E-mail: xinyu.zhang@utexas.edu  

Course Objectives

Managerial accounting is concerned with the use of accounting information by managers to plan and control (evaluate) personnel and operations of the firm. This course is intended as an introduction for individuals who will make business decisions, evaluate business opportunities, and evaluate others (or be evaluated) through the use of accounting systems. Throughout the course, we will discuss two general topics: planning information systems and managerial control systems each described below.

Planning information systems provide information about the benefits and costs of the goods and services sold by the firm to help facilitate the decisions of managers. We will discuss and apply principles which will guide our evaluation and design of planning information systems. Next, we will observe that financial accounting systems require that information be accumulated in particular ways for external reporting which are often not helpful for managerial decision making. Thus, we will learn techniques to enhance the usefulness of financial accounting and other information for managerial decision making. Moreover, we will apply these techniques to facilitate short-term operational and long-term strategic decisions.

Managerial control systems assist in the motivation and coordination of individuals and organizational units by measuring and rewarding/punishing performance. When discussing managerial control systems, we will explicitly recognize that individuals respond to methods used for performance measurement and reward. We will also discuss systems that have widespread use, examine the motivation and theoretical underpinnings for that use, and identify how and when the misuse of these systems leads to dysfunctional outcomes for the firm.

In addition to enhancing understanding of managerial accounting systems, this course will help to develop other essential skills critical to achieving success in the business environment. In particular, we will work to enhance analytical skills, written and oral communication skills, and the ability to work on a team.

Required Materials

- Course Packet – Contains all business cases required for the course.
- Financial Calculator – HP10bII+ Financial Calculator is recommended. You may NOT use calculators that have text memory (e.g. for programs) or cell-phone calculators to take exams.
Grading

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td>Class participation</td>
<td>5%</td>
</tr>
<tr>
<td>Homework assignments (lowest 2 dropped)</td>
<td>15%</td>
</tr>
<tr>
<td>Group project (Proposal 15%; Presentation 5%)</td>
<td>20%</td>
</tr>
<tr>
<td>Midterm Exam</td>
<td>25%</td>
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<tr>
<td>Final Exam (cumulative)</td>
<td>35%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Letter grades will be determined based on your class grade averages using the following cutoffs:

- > 93% = A, 90-93% = A-, 87-90% = B+, 84-87% = B, 80-84% = B-, 77-80% = C+, 74-77% = C, etc.

I reserve the right to adjust the grading scale in the students’ favor. There will be no opportunity to raise your course grade by doing "extra credit" work either before or after the end of the semester.

Grade Appeals

If you believe a grading error has occurred, you must appeal **within one week** after the related grade has been posted on Canvas. Please submit a written explanation of your concern to me. **After one week has passed, no appeals will be considered.**

Class Participation

Your class participation grade will be determined based on both your attendance and in-class contributions, during lecture sessions and especially during case study sessions.

The purpose of the business cases is to prepare you for important decisions that you could face in your future career. To enhance the learning environment, everyone is expected to actively participate in the class discussions. Being an active participant in class discussions requires a thorough reading and understanding of the case and completion of the related homework assignment.

I will **cold call as a standard practice**. After each class, I will make class participation notes, with particular attention to the quality of comments and not just the quantity.

Homework Assignments

A homework assignment will be due before the start of most class sessions. The purpose of the homework assignments is to prepare you to learn the important lessons of the class session. Accounting is best learned by “doing” and keeping up on a daily basis is the best strategy for both learning and preparing for examinations. Overall, diligently preparing the homework assignments will allow you to get the most out of our class time together.

There will be a total of 24 homework assignments. Homework assignments are described in the course schedule at the end of the syllabus. **Your lowest two scores will be dropped** and the scores on the remaining 22 assignments will count towards your final grade.

**Please submit an electronic copy of each homework assignment on Canvas before class time on the assignment date.** The system is set up such that no homework can be submitted after the deadline. **Late assignments will NOT be accepted and will automatically receive a score of zero.**
Homework will be graded on a scale of 5. The homework assignments are designed to be challenging. Therefore, you will receive some credit for giving them your best effort even if you do not discover the “correct” answers. **Submissions that are judged to be completed with care will receive at least a grade of 4.** Submissions that are incomplete or do not present a reasonable, well-written approach in the judgment of the TA or me will receive lesser grades.

Verbal collaboration on homework is allowed. However, the **submitted assignment should be entirely your own work.** Please do NOT borrow, copy, or transfer answers or files from anyone else. Completing your own homework assignment is the only way you will learn the material. Students who submit identical homework assignments will receive a score of zero.

**Exams**

Exams will be **individually-completed, closed-book exams.** The exams will cover material from **assigned chapters from the textbook, case studies, lectures, and in-class discussions.** They typically consist of multiple choice questions, essay questions, and short answer questions.

The **midterm exam** will be administered in the evening for all sections of ACC 312H. Students with a regularly scheduled class during the exam time will be permitted to take the exam after the scheduled time. Otherwise, no make-up exam will be given. Medical emergencies and family emergencies are the only valid reasons for missing the exam. In such instances, and you must provide prompt notification and documentation to Student Emergency Services ([http://deanofstudents.utexas.edu/emergency/](http://deanofstudents.utexas.edu/emergency/)). If you miss the exam and you have a valid and documented reason for missing it, your final exam will replace the missing midterm exam grade.

The **final exam** is cumulative, but will emphasize material covered after the midterm. The final exam will not be held on the dates listed in the course schedule. There will be a common final exam for all sections of ACC 312H, and the university will confirm the time and location of the exam later in the semester. **Please do not make travel arrangements until you are certain of your exam schedule. No early exams will be given for any reason.**

**The final exam grade, if better, will be averaged with the midterm exam grade and will replace the midterm exam grade.** This gives students a final opportunity to improve their overall grade.

**Group Project**

You will be randomly assigned to groups of 3 to 4 students at the beginning of the semester. **Your group will write and present a proposal to start a new business venture on campus.**

There are three key learning objectives associated with this project. First, you will learn to apply the course material in a real-world setting. This allows you to better appreciate the different business decisions that managers face and how management accounting systems can help managers make more informed business decisions. Second, you will learn to collaborate with others and work in a team. In any future career that you choose to pursue, you will have to work well with others. (See “Tips for Working in a Group” in the guidelines document) Third, you will gain practice in giving formal business presentations. The ability to present well is a skill critical to your future success.
**Group Proposal (15%)**

As a group, you will write a business proposal to showcase the various management accounting methods and techniques you have learned throughout this course. The detailed requirements and guidelines for the proposal are posted separately on Canvas.

Your group proposal will be graded based on the quality and accuracy of the analyses performed, the organization and clarity of the writing, and the practicality and creativity of the business idea.

As noted in the course schedule, an executive summary of the proposal will be due on 3/2 and the full proposal will be due on 4/25. Please submit all documents electronically via Canvas.

**Group Presentation (5%)**

Each group will give a 15-minute presentation of its proposal on either 4/25, 4/27, or 5/2 (see course schedule). **Every member of the group should participate in the presentation equally.** Your peers will have an opportunity to ask you questions about your proposed business after your presentation.

Your group presentation will be graded based on the organization of the presentation, the level of preparation, and the effectiveness of the oral delivery and use of visual aids.

**Peer Evaluations**

With a few exceptions, all group members will receive the same grade on the group proposal and presentation. However, you will have the opportunity to conduct peer evaluations of your group members which, at my discretion, will be used to adjust individual grades.

**Communication**

The use of Canvas is **required** for this course. It is your responsibility during the first week of class to ensure that you can access the class site on Canvas. **Printing out the class notes and bringing them to class will allow you to better follow along with our class discussions.**

I will frequently make announcements and communicate with the class via Canvas. If you want to update your email address in Canvas, go to your UT Direct page and, under personal info/all my addresses, change your email address.

My TA and I have regularly scheduled office hours for consultation on matters pertaining to the course. Students are encouraged to take advantage of these hours to discuss their problems and to secure assistance where needed throughout the semester. You can also email me or the TA with any questions you have at anytime.
McCombs Classroom Professionalism Policy

The highest professional standards are expected of all members of the McCombs community. The collective class reputation and the value of the Business Honors Program experience hinges on this. Faculty are expected to be professional and prepared to deliver value for each class session. Students are expected to be professional in all respects. The BHP classroom experience is enhanced when you:

- **Arrive on time.** On time arrival ensures that classes are able to start and finish at the scheduled time. On time arrival shows respect to others and enhances learning by reducing avoidable distractions.

- **Minimize unscheduled personal breaks.** The learning environment improves when disruptions are limited.

- **Prepare fully for each class.** Much of the learning in the BHP program takes place during classroom discussions. When participants are not prepared they cannot contribute to the overall learning process. This affects not only the individual, but their peers who count on them, as well.

- **Attend the class section to which you are registered.** Learning is enhanced when class sizes are optimized. Limits are set to ensure a quality classroom experience. If, on a particular day, you need to attend a section other than the one to which you are registered, please inform me prior to class.

- **Respect the views and opinions of your colleagues.** Disagreement and debate are encouraged. Intolerance for the views of others is unacceptable.

- **Turn off all electronic devices.** Close all laptops, cell phones, tablets, and other electronic devices. All class participants are expected to devote their full attention to the topic at hand. When participants become a distraction to themselves and others, they are doing themselves and their peers a major disservice.

Other Important Notifications

**Students with Disabilities**

Students with disabilities may request appropriate academic accommodations from the Division of Diversity and Community Engagement, Services for Students with Disabilities, 512-471-6259, [http://diversity.utexas.edu/disability/](http://diversity.utexas.edu/disability/).

**Religious Holy Days**

By UT Austin policy, you must notify me of your pending absence at least fourteen days prior to the date of observance of a religious holy day. If you must miss a class, an examination, a work assignment, or a project in order to observe a religious holy day, you will be given an opportunity to complete the missed work within a reasonable time after the absence.
Policy on Scholastic Dishonesty

The McCombs School of Business has no tolerance for acts of scholastic dishonesty. The responsibilities of both students and faculty with regard to scholastic dishonesty are described in detail in the BBA Program’s Statement on Scholastic Dishonesty at http://my.mccombs.utexas.edu/BBA/Code-of-Ethics. By teaching this course, I have agreed to observe all faculty responsibilities described there. By enrolling in this class, you have agreed to observe all student responsibilities described there. If the application of the Statement on Scholastic Dishonesty to this class or its assignments is unclear in any way, it is your responsibility to ask me for clarification.

Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since dishonesty harms the individual, all students, the integrity of the University, and the value of our academic brand, policies on scholastic dishonesty will be strictly enforced. You should refer to the Student Judicial Services website at http://deanofstudents.utexas.edu/sjs/ to access the official University policies and procedures on scholastic dishonesty as well as further elaboration on what constitutes scholastic dishonesty.

Scholastic dishonesty includes, but is not limited to: copying work on tests or assignments, representing (copying) the work of another person as one’s own or allowing another person to represent your work as their own, collaborating without authority with another student during an exam or in preparing academic work, using or having on your desk unauthorized material or aids to complete a quiz, group exercise, or exam (e.g., cheat sheets, solutions, graphing or programmable calculators, cell phones, etc.).

IT'S NOT WORTH IT! ALL acts of academic dishonesty receive significant penalties and are reported to Student Judicial Services and attach to your record. This record is consulted as part of application processes at UT (e.g., study abroad applications) and after (e.g., law school and MBA applications, which generally require you to provide access to this record).

Campus Safety

Please note the following recommendations regarding emergency evacuation, provided by the Office of Campus Safety and Security, 512-471-5767, http://www.utexas.edu/safety:

- Occupants of buildings on The University of Texas at Austin campus are required to evacuate buildings when a fire alarm is activated. Alarm activation or announcement requires exiting and assembling outside.
- Familiarize yourself with all exit doors of each classroom and building you may occupy. Remember that the nearest exit door may not be the one you used when entering the building.
- Students requiring assistance in evacuation should inform the instructor in writing during the first week of class.
- In the event of an evacuation, follow the instruction of faculty or class instructors.
- Do not re-enter a building unless given instructions by the following: Austin Fire Department, The University of Texas at Austin Police Department, or Fire Prevention Services office.
- Further information regarding emergency evacuation routes and emergency procedures can be found at: http://www.utexas.edu/emergency.
## Course Schedule

### Accounting 312H: Fundamentals of Managerial Accounting – Spring 2017

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<thead>
<tr>
<th>Date</th>
<th>No.</th>
<th>Topic</th>
<th>Pre-Class Reading</th>
<th>Homework Assignments</th>
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</thead>
<tbody>
<tr>
<td>Tues. Jan 17</td>
<td>1</td>
<td>Introduction</td>
<td>Ch. 1</td>
<td></td>
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<tr>
<td>Thurs. Jan 19</td>
<td>2</td>
<td>Identifying Costs and Benefits</td>
<td>Ch. 2</td>
<td>2.33, 2.39, 2.43; <em>(Practice: 2.36, 2.51)</em></td>
</tr>
<tr>
<td>Tues. Jan 24</td>
<td>3</td>
<td>Cost Flows and Cost Terminology</td>
<td>Ch. 3</td>
<td>3.32, 3.61; <em>(Practice: 3.57, 3.61)</em></td>
</tr>
<tr>
<td>Thurs. Jan 26</td>
<td>4</td>
<td>Estimating Fixed and Variable Costs</td>
<td>Ch. 4</td>
<td>4.33, 4.42 part a only, 4.49; <em>(Practice: 4.66, 4.68)</em></td>
</tr>
<tr>
<td>Tues. Jan 31</td>
<td>5</td>
<td>Cost-Volume-Profit Analysis</td>
<td>Ch. 5</td>
<td>5.51, 5.59; <em>(Practice: 5.57, 5.66)</em></td>
</tr>
<tr>
<td>Thurs. Feb 2</td>
<td>6</td>
<td>Decision Making in the Short Term</td>
<td>Ch. 6 (+ Appendix B)</td>
<td>6.34, 6.65; <em>(Practice: 6.29, 6.55)</em></td>
</tr>
</tbody>
</table>
| Tues. Feb 7  | 7   | **CASE**: Aussie Pies *(Please bring your laptop to class)* | Case study        | 1. Assume that Aussie Pies expects to sell 20,000 pies each month at a price of $3.25. Use Excel to compile the company’s contribution margin income statement for a single month. For each line item on your income statement, please show work on how you calculated the amount.  
2. Calculate the product unit cost for Aussie Pies to make and sell one pie, assuming it sells a) 10,000 pies, b) 20,000 pies, and c) 30,000 pies.  
3. Calculate Aussie Pies’ monthly breakeven revenue and sales volume. |
| Thurs. Feb 9 | 8   | **CASE**: Foxy Originals *(Please bring your laptop to class)* | Case study        | Based on our classroom seating, assume you are a manager for Foxy assigned to analyze the expansion strategy of using either trade shows *(if you sit on the right hand side facing the whiteboard)* or sales reps *(left hand side)*.  
1. For your assigned strategy, use Excel to compile Foxy’s contribution margin income statement for the first year of its U.S. operations based on both the low and high sales estimates. For each line item on your income statement, please show work on how you calculated the amount.  
2. Discuss the pros and cons of your assigned strategy. |
| Tues. Feb 14 | 9   | Operating Budgets                                         | Ch. 7             | 7.39, PotteryFarm budget problem on Canvas; *(Practice: 7.64, 7.65)*                  |
| Thurs. Feb 16| 10  | **CASE**: Hanson Ski Products *(Please bring your laptop to class)* | Case study        | 1. Using Exhibit 2 as a template, use Excel to compile the budgeted quarterly balance sheet for Hanson Ski as of 6/30/86. For each line item on the balance sheet, please show work on how you calculated the amount.  
...continued on next page |
2. Use Excel to compile the cash budget for the quarter ending 6/30/86. Refer to the lecture slides for a template of the cash budget. For each line item on your budget, please show work on how you calculated the amount. (*hint: the purpose of a cash budget is to determine your cash deficiencies and the need to obtain financing)*

<table>
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<tr>
<th>Date</th>
<th>No.</th>
<th>Topic</th>
<th>References</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tues. Feb 21</td>
<td>11</td>
<td>Budgetary Control and Variance Analysis</td>
<td>Ch. 8 (+ Appendix C)</td>
<td>8.47, 8.52; (<em>Practice: 8.69, 8.70</em>)</td>
</tr>
<tr>
<td>Thurs. Feb 23</td>
<td>12</td>
<td>CASE: Squeaky Horn (Please bring your laptop to class)</td>
<td>Case study</td>
<td>Assume you are a manager for Squeaky Horn and Decker (owner) has asked you to investigate why the company's actual profit is significantly lower than budgeted (see Exhibit 1). Using the case information and data sheet summary on Canvas, prepare a one- to two-page memo to Decker in which you 1) identify the main factors that you believe explain the profit variance, and 2) recommend specific variance analyses to perform and explain how the calculation of those variances can help the company better understand the profit variance. You do not need to perform any actual variance analyses.</td>
</tr>
<tr>
<td>Tues. Feb 28</td>
<td>13</td>
<td>CASE: Berkshire Toy Company (Please bring your laptop to class)</td>
<td>Case study</td>
<td>1. Using the variance analysis template on Canvas, calculate the revenue, SG&amp;A, and manufacturing variances for Berkshire. 2. Based on your classroom seating, assume that you are a manager for Berkshire in either the production department (if you sit on the first three rows on the right hand side facing the whiteboard), marketing department (first three rows on the left hand side), or purchasing department (last two rows on either side). As part of the annual review, please prepare a one-page memo to the CEO in which you describe 1) three positive highlights of your department's performance, and 2) three reasons for why you believe the company performed poorly as whole. Remember, your primary concern is to advocate for your own department and not for other departments.</td>
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<tr>
<td>Thurs. Mar 2</td>
<td>14</td>
<td>Midterm Exam Review</td>
<td>Group project - In your assigned groups, write a two-page executive summary that briefly describes your group’s proposed business venture, including discussions of the expected costs involved in starting and running the business as well as several key management accounting decisions that must be considered. No quantitative analyses need to be performed. Please refer to the Group Project Guidelines for further details.</td>
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<tr>
<td>Mon. Mar 6</td>
<td>15</td>
<td>MIDTERM EXAM</td>
<td></td>
<td><em>MONDAY 7pm – 9pm / Location TBA (Assigned seating) / NO CLASS on Tuesday 3/7</em></td>
</tr>
<tr>
<td>Thurs. Mar 9</td>
<td>16</td>
<td>Cost Allocations</td>
<td>Ch. 9</td>
<td>9.34, 9.59; (<em>Practice: 9.56, 9.69</em>)</td>
</tr>
</tbody>
</table>

*Mar 13-17* No Class – Spring Break
<table>
<thead>
<tr>
<th>Date</th>
<th>Week</th>
<th>Activity</th>
<th>Syllabus</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tues. Mar 21</td>
<td>17</td>
<td>Activity-based Costing and Management</td>
<td>Ch. 10</td>
<td>10.39, 10.51; <em>Practice: 10.60, 10.71</em></td>
</tr>
</tbody>
</table>
2. Consider two products: **Product 1**: Selling price = $62; DM = $16; DL = $6, and **Product 2**: Selling price = $54; DM = $27; DL = $3. Using your answer to question 1, calculate the gross margin (GM) % for each product assuming the year is 1988 and 1990 (i.e., calculate two GM% for each of the two products).  
3. Based on your answer to question 2, compare and describe the relationship between the GM% of the two products across the two years. Explain whether you believe the product costs reported by the cost system are appropriate for use in the strategic analysis being performed by Bridgeton as the company decides which products to outsource. |
| Tues. Mar 28 | 19 | CASE: Wilkerson *(Please bring your laptop to class)* | Case study | 1. Develop an activity-based cost system for Wilkerson. In a table, list the activities, the level of each activity (i.e., unit, batch, product, or facility), the cost driver, and the cost driver rate. Show work for all calculations.  
2. Assume you are a manager for Wilkerson. Prepare a one-page memo to Knight describing and comparing the pros and cons of using activity-based costing to allocate overhead costs versus using a single overhead cost pool (i.e., Wilkerson’s current system) or using no overhead allocation (i.e., several competitors’ system). Comment on how using different cost allocation methods will affect the reported costs and profitability of each product, and what potential factors will cause shifts in the product costs and profitability. |
| Thurs. Mar 30 | 20 | Capital Budgeting | Ch. 11 (+ Appendix A) | 11.41, 11.48; *Practice: 11.52, 11.60* |
| Tues. Apr 4 | 21 | CASE: Component Technologies *(Please bring your laptop to class)* | Case study | Based on your classroom seating, assume you are a manager for Component assigned to analyze the option in either Santa Clara (if you sit on the first three rows on the right hand side facing the whiteboard), Ireland (first three rows on the left hand side), or Waltham (last two rows on either side).  
1. Use Excel to calculate the NPV of your assigned option, assuming a 5-year and 10-year horizon and discount rates of 10% and 20% (i.e. calculate four different NPVs for your option) *(hint: set up a schedule with the estimated annual net cash flows for each year based on the case information)*  
2. Prepare a one-page memo to Tom Richards that summarizes the pros and cons of your assigned option based on the NPV analysis and other qualitative factors that you believe are relevant to the company’s investment decision. End the memo with your personal assessment and recommendation. |
<p>| Thurs. Apr 6 | 22 | Performance Evaluation | Ch. 12 (+ Appendix) | 12.38, 12.41, 12.49; <em>Practice: 12.44, 12.55</em> |</p>
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<tr>
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<th>Day</th>
<th>Topic</th>
<th>Type</th>
<th>Notes</th>
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<tbody>
<tr>
<td>Tues. Apr 11</td>
<td>23</td>
<td>CASE: Birch Paper</td>
<td>Case study</td>
<td>Based on your classroom seating, assume that you are a manager in either the Thomson Division (if you sit on the right hand side facing the whiteboard) or Northern Division (left hand side). Your divisional Head has asked you to investigate the situation presented in the case and to identify the transfer price that is in the best interest of your division. Prepare a one-page memo to the Commercial VP making your argument for this transfer price. Remember, divisional profits and your bonus depend on the transfer price set by the VP.</td>
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<tr>
<td>Thurs. Apr 13</td>
<td>24</td>
<td>Strategic Planning and Control</td>
<td>Ch. 13</td>
<td>13.39, 13.62; (Practice: 13.49, 13.52)</td>
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<tr>
<td>Tues. Apr 18</td>
<td>25</td>
<td>CASE: Domestic Auto Parts</td>
<td>Case study</td>
<td>As described in the case, Domestic Auto Parts wants to execute three strategies at the same time that represent three types of value propositions. Based on your classroom seating, assume that you are a manager assigned to developing the strategy for the value proposition of either operational excellence (if you sit on the first three rows on the right hand side facing the whiteboard), customer intimacy (first three rows on the left hand side), and product leadership (last two rows on either side). Develop a balanced scorecard (BSC) to help the company execute your assigned strategy. You BSC should include a detailed set of objectives, measures, targets, and initiatives for each of the four BSC dimensions.</td>
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<tr>
<td>Thurs. Apr 20</td>
<td>26</td>
<td>CASE: Citibank</td>
<td>Case study</td>
<td>Assume the role of Lisa Johnson. Prepare a one-page memo to Frits Seegers that gives your recommendation regarding whether James McGaran should be given an overall rating of “below par”, “par” or “above par.” Provide specific evidence to support your recommendation. In addition, explain whether and how you believe the overall rating given to James will affect his performance in the future and the performance of other branch managers in the same district.</td>
</tr>
<tr>
<td>Tues. Apr 25</td>
<td>27</td>
<td>Group presentations (Groups 1-4)</td>
<td>Group project - All proposals due.</td>
<td></td>
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<tr>
<td>Thurs. Apr 27</td>
<td>28</td>
<td>Group presentations (Groups 4-8)</td>
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<td>Tues. May 2</td>
<td>29</td>
<td>Group presentations (Groups 9-10)</td>
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<tr>
<td>Thurs. May 4</td>
<td>30</td>
<td>Final Exam Review</td>
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</table>
| TBA         |         |                      |              | **FINAL EXAM**  
**Date / Time / Room TBA (Assigned seating)**                                                |