



# Lincoln University

## BA 42 – Financial Accounting COURSE SYLLABUS Spring, 2018

**Instructor:** Prof. Mohamed M. Tailab  
**Lecture Schedule:** Wednesday, 9:00 am – 11:45 am  
**Section Schedule:** Wednesday, 12:30 pm – 2:15 pm  
**Credits:** 4 units (45 hours of lectures + 30 hours of section meetings)  
**Level:** Introductory (I)  
**Office Hours:** Monday, 10:15 am – 11:15 am  
**e-mail:** [mtailab@lincolnuca.edu](mailto:mtailab@lincolnuca.edu)

**Textbooks:** Walter T. Harrison Jr, Charles T. Horngren, and C. William Thomas, 2014,  
Financial Accounting with MyAccounting Lab, Prentice Hall; 10  
edition, ISBN-10: 0133768775, ISBN-13: 978-0133768770

**Last Revision:** February 3, 2018

### COURSE DESCRIPTION

Introduction to basic accounting theory and procedures: balance sheet and each of its parts, assets, liabilities, income statement, statement of owners' equity, and the statement of changes in financial position and accounting system. The emphasis in this course is on procedure, while knowledge of the ruling principles will also be a requirement. (4 units)

### EDUCATIONAL OBJECTIVES

The purpose of this course is to provide a comprehensive introduction of the guidelines for financial accounting and reporting, accounting principles, and accounting and business terminology. The course will introduce the accounting framework; nature and purpose of generally accepted accounting principles; rules of debits and credits and use of the accounting equation; rules to identify, classify, and record transactions and economic events and measure their effect on the financial statements; as well as differences between cash basis and accrual basis accounting. The course will also set the guidelines for you to prepare, report, and analyze financial statements (balance sheet, income statement, and statement of retained earnings) and supplementary financial information needed for decision-making purposes, as well as to evaluate the effectiveness of internal control policies and risk management procedures.

Upon completion of the course, the student will be able to:

1. Explain the nature and purpose of generally accepted accounting principles.
2. Explain and apply the components of the conceptual framework for financial accounting and reporting, including the qualitative characteristics of accounting information, the assumptions

underlying accounting, the basic principles of financial accounting, and the accounting information constraints and limitations.

3. Apply transaction analysis, input transactions into the accounting system, process this input, and prepare and interpret the four basic financial statements.
4. Distinguish between cash basis and accrual basis accounting and their impact on the financial statements, including the matching principle.
5. Identify and illustrate how the principles of internal controls are used to manage and control the company's resources and minimize risks.
6. Explain the content, form, and purpose of the basic financial statements (including footnotes) and the annual report, and how they satisfy the information needs of investors, and other users.
7. Explain the nature of current asset issues including measuring and reporting receivables and bad debts, measuring and reporting inventory and cost of goods sold.
8. Explain the valuation and reporting of current liabilities, estimated liabilities, and other contingencies.
9. Identify and illustrate issues relating to long-term asset investments, acquisition, use, depreciation, and disposal.
10. Identify and illustrate issues relating to stockholders' equity including issuance, and dividends.
11. Identify the ethical implications inherent to financial reporting and apply strategies to address them.

#### **COURSE LEARNING OUTCOMES<sup>1</sup>**

	<b>Course learning outcomes (CLOs)</b>	<b>Program Learning Outcomes</b>	<b>Institutional Learning Outcomes</b>	<b>Assessment activities</b>
1	Recognize and understand the nature and the goal of financial statements and its limitations in relationship to decision making	PLO4	ILO 1a, ILO 2a, ILO 5a	Assignments, Midterm/ final exams
2	Record basic accounting transactions and prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP)	PLO2	ILO 1a, ILO 6	Assignments, quizzes, Midterm/ final exams
3	Using diversity of information technology skills as they apply to the current global work environment to complete the financial accounting cycle, and to facilitate financial reporting processes.	PLO4	ILO 1a, ILO 2a, ILO 5a	Quick Book practices
4	Employ critical thinking skills to analyze financial data from annual reports of companies	PLO2	ILO 1a, ILO 6	Project, Assignments, and Exams

<sup>1</sup> Detailed description of learning outcomes and information about the assessment procedure are available at the [Center for Teaching and Learning](http://ctl.lincolnuca.edu) website (ctl.lincolnuca.edu).

5	Develop the ability to communicate financial information effectively, efficiency, and economically to a variety of audiences	PLO4	ILO 1a, ILO 2a, ILO 5a	Assignments, quizzes, Midterm/ final exams, and project
6	Develop the ability and analytical skills to record, classify, and summarize the financial data to solve a variety of business dilemma	PLO2	ILO 1a, ILO 6	Assignments, quizzes, Midterm/ final exams, project, and discussion

### CLASSROOM TECHNOLOGY

Accounting graduates lack a fundamental understanding of the financial accounting cycle because they have never completed a manual practice set; and a computerized practice does not provide this understanding by itself. In this class, therefore, students will be working to complete a manual practice set versus a computerized practice set by using Quickbook Education software.

- **QuickBooks:** It is an accounting software package developed and marketed by Intuit for education. The QuickBook online will be used during this semester.
- **Kahoot.it:** Kahoot is a website which makes learning awesome and makes problem solving fun. Kahoot brings fun into learning, for any subject, for all ages. Create, play and share learning games for free. Kahoot will be used in this class for quizzes and class discussion. Students will be allowed to use their smartphones to solve the quiz game every week. <https://kahoot.it>

### OTHER MATERIALS

Large notebook, mechanical pencil, eraser, pen, simple calculator, 3” x 5” index cards, rubber bands, ruler, tab dividers, and quick study guide (Available in the Library).

Assignments and projects require students to actively use resources of the library. Detailed guide to business *resources of the library* as well as the description of Lincoln University approach to *information literacy* are available at the [Center for Teaching and Learning](http://ctl.lincolnuca.edu) website (ctl.lincolnuca.edu).

### KEYS TO SUCCESS IN ACCOUNTING BA 42

Despite the fact that Accounting is numbers oriented, only the basic math is involved. Financial Accounting class does not require proficiency in higher math (break your stereotype). The most important to success in Accounting is to improve your ability to organize and analyze the business transactions. To have a good preparation for class, I strongly recommend you to follow these steps:

1. Before class, read the PowerPoint slides posted on Canvas.
2. Take notes in the class; summarize the main ideas in your index cards.
3. If you are having difficulty, read the specified pages of the textbook and work through the end of chapter problems and solutions to supplement your understanding of the material.
4. If you are still facing some challenges, stop by my office either during office hours or any time by appointment through e-mail.

### GRADING

All activities will be graded according to the points as shown below.

Grade	A	A-	B+	B	B-	C+	C	C-	D+	D	F
Points	95-100	90-94	87-89	84-86	80-83	77-79	74-76	70-73	67-69	60-66	0-59
Tentative Weights	Participation					5%		Quick book			10%
	Homework and Project					20%		Mid-term exam			25%
	Quizzes					5%		Final Exams			35%

### CLASSROOM PROTOCOL

Students are expected to arrive on time and be prepared to take quiz and participate. If for some reason you are running late, do not skip the class. I prefer that you come late than not at all. If you must leave class early, please tell the instructor before class starts. If you cannot attend the class or other activities such as homework or quizzes for a strong reason, please inform the instructor in advance so that arrangements can be made to complete any missed work after the absence. All communication and electronic devices should be turned off or silent in the classroom (cell phones, music devices, etc.).

### HOMEWORK

The homework problems cover all chapters from 1 through 14 in the textbook. Students should work with their study team members to complete the homework. There will be three to five homework problems per chapter and each team will include among three to five members (Due to the class size), and each team member will complete one homework problem per chapter. The assignments are indicated in the box below. Each member is responsible for completing his or her share of the homework. After finishing the homework, students must submit their homework on time. The title page must include a student's name, ID, and what part of the assignment was completed by each group member. To approve the expectation that everyone in the group contributes their fair share of the work, one student from each group will be randomly selected to resolve the assignment on the board. No homework will be accepted after the final due date listed. Students will receive feedback from the instructor in the class, and they will be able to correct answers to master the material. The first assignment is to read the course syllabus, which would be delivered by hand. Otherwise, the syllabus can be downloaded from the LU website, and is available on Canvas as well.

### QUIZZES

Eight (8) lesson quizzes will be given at the very beginning of the class. The primary purpose of these quizzes is to encourage and reward the student's timely progress through the course materials. Each lesson quiz covers only the material for the previous lecture. Each lesson quiz consists of some combination of true/false, multiple choice, and calculated questions. Only the 5 best out of the 8 possible quiz scores will be used in determining a student's final grade. **There will be no makeup quizzes given.**

### EXAMS

Three exams [**Written Essay Exams, and Closed Book**] will be given throughout the course. Each exam will run for two hours. Please note that the exams will be given from [**9:00 am – 11:45 am**]. If you need additional time on an exam because of a university-recognized disability, I must be informed directly by the admission office. I will make whatever accommodations are recommended by them. The exams are not comprehensive, and will cover only the materials

indicated in the box below. Students are expected to take all exams at the scheduled time in the classroom. If a student is unable to take an exam at the scheduled time due to an emergency or extenuating circumstance, the student can take the exam during the instructor's office hours. **Missing the final exam will result in a failing grade for the course, no matter how much points you have accumulated.**

### **EXAM PREPARATION**

In order to perform well on exams, the students must study as a group. One week before each exam, a sample exam with solutions will be posted on canvas. These sample exams will assist the students in preparing for the exams. Students **MUST** come to the exam with a pencil, eraser, and a simple calculator (cell phones will not be allowed as calculators).

### **PROJECT**

The project will be assigned as a group project. Each group will analyze financial statements for their selected firms. The analytical tools will be used is financial ratios. The firm should be a large U.S. company as measured by the Fortune 500 list in 2016, The secondary data for this project will be collected from annual reports and financial statements taken from Electronic Data Gathering, Analysis, and Retrieval (EDGAR) or from Mergent online database. The balanced panel data should be for five years. To neutralize the effect of the financial crisis, do not include 2008 and 2009. Students will be expected to make use of the library and its resources for this project. LU Library is offering two workshops related to this project: (Introduction to Library Resources, and San Francisco Library Tour). So, students are encouraged to attend these workshops to learn how to access to online resources.

### **CHEATING AND PLAGIARISM**

Cheating is the actual or attempted practice of fraudulent or deceptive acts for the purpose of improving one's grade or obtaining course credit. Acts of cheating include, but are not limited to, the following: (a) plagiarism; (b) copying or attempting to copy from others during an examination or on an assignment; (c) communicating test information with another person during an examination; (d) allowing others to do an assignment or portion of an assignment; (e) using a commercial term paper service. Penalties for cheating and plagiarism range from a 0 or F on an assignment, through an F for the course, to expulsion from the university. Anyone caught cheating or plagiarizing will receive a zero (0) on the exam or assignment, and the instructor may report the incident to the Dean of Students, who may place related documentation in a file. Repeated acts of cheating may result in an F in the course and/or disciplinary action.

### **ACADEMIC HONESTY**

In the advancement of knowledge requires that all students and instructors respect the integrity of one another's work and recognize the important of acknowledging and safeguarding intellectual property. Accordingly, Lincoln expects the highest standards of honesty and integrity from all members of the academic community. As a student, you must know that all forms of cheating, falsification, and plagiarism are against the rules of this course and of Lincoln University. It is your responsibility for asking the instructor for clarification, if you are not sure of what constitutes academic dishonesty are.

**DISCUSSION AND PARTICIPATION**

Participation includes preparing for class, completing assignments on time, engaging in class discussions and team presentations and homework explanations. Students are expected to be prepared for and participate in each week. You would lose some participation points if you were absent without informing the instructor, and if your behavior in the class obstructs other students to learn by leaving and returning to class while it is in session.

**PROJECT**

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**EXTRA HELP**

If you find the course material challenging, please see me anytime. So, I can help you by clarifying lecture material. Additionally, do not wait to see me, if you are struggling.

**METHODS OF INSTRUCTION**

The instructor will conduct the course by giving lectures, facilitating solutions to in-class exercises and conducting discussions to encourage class participation by students. Students must read each chapter before class according to the tentative schedule provided (see below), and they are responsible to ask questions and request clarifications during the class session. The PowerPoint slides are designed to give students a head start in learning course materials, but they are not intended to substitute.

**SELF-ASSESSMENT**

To evaluate student performance, indirect measures of student learning will be done at the end of the semester by distributing a Self-Assessment Questionnaire (SAQ). Through this self-assessment, students will get a chance to think about their own progress and find ways to change, adapt or improve it. However, as for the instructor, this SAQ will be utilized as a vehicle for giving feedback on learning abilities.

**E-MAIL AND CANVAS**

E-mail and Canvas are required for this course. E-mail is the best way to contact the instructor. E-mails are generally answered within 24 hours during the week. If you do not hear from me within that time, please contact me again. Students are required to use their university e-mail for correspondence, and are responsible for checking their account daily for correspondence from the lecturer.

**WORK ETHICS**

Lincoln University instructs and evaluates students on work ethics. These work ethics have been identified and defined as essential for student success: appearance, attendance, attitude, character, communication, cooperation, organizational skills, productivity, respect, and teamwork. So, Lincoln University' students are expected to adhere to the highest standards of these 10 character traits in their behavior as well as their coursework.

**RECOMMENDATION LETTERS**

Students are eligible to apply for a Board Trustees Scholarship. This scholarship is awarded from funds provided by the University. The instructor gives only two recommendation letters one week before the semester ends. The best candidates should match the work ethics.

**EARLY COURSE PERFORMANCE**

The instructor uses Early Warning Form to advise students if they are not performing to his stratification for the course. Students who perform poorly on the midterm examination will be the subject of this form. This Form emphasizes that my concern is on learning the material-not just the grade. To be complete, you and the instructor should each sign the form (It is not mandatory). This will help ensure there can be no misunderstanding.

**Course Schedule**

week	Date	Activities and Assignments
1	1-17	<p><b>Introduction to the course (Syllabus)</b>  <b>Pre-test (Kahoot.it)</b>  <u><b>Accounting – The Language of Business</b></u>  <b>Learning Objective:</b>            1. Explain why accounting is the language of business,            2. Evaluate business operations through the financial statements,            3. Construct financial statements and analyze the relationships among them</p> <p><b>Assignments for practice</b>  <b>S1-7, S1-9, S1-13, S1-14, S1-15</b>  <b>Due at start of class on 1-24</b>  <b>In Class:</b> Activity</p>
	Section	<b>Demo Doc 1: Basic Transactions</b>
2	1-24	<p><u><b>The Financial Statements</b></u>  <b>Learning Objective:</b>            1. Explain and apply underlying concepts, assumptions and principles of accounting            2. Apply the accounting equation to business organizations            3. Introduction of U.S. Securities and Exchange Commission (Electronic Data Gathering, Analysis, and Retrieval (EDGAR))</p> <p><b>Assignments for practice (10 points)</b>  <b>S1-4, S1-5, S1-1; S1-6, S1-8 S1-1 P.31 S1-8 P. 32 S1-10 P.33 S1-11 P.33</b>  <b>S1-12 P. 33 S1-14 P.33 E1-16A P.34 E1-26B P.36</b>  <b>Due at start of class on 1-31</b>  <b>At home:</b> Review the Financial Statements, <b>P.28-31</b></p>
	Section	<b>Demo Doc 2: Financial Statements</b>

3	1-31	<p>Quiz 1: (5 points: From 9:10 am – 9:20am): Subject of the quiz (Accounting Equation). Level of Difficulty is Easy</p> <p><b><u>Transaction Analysis</u></b></p> <p><b>Learning Objective:</b></p> <ol style="list-style-type: none"> <li>1. Explain what a transaction is</li> <li>2. <i>Define</i> “account,” and <i>list</i> and <i>differentiate</i> between different types of accounts</li> <li>3. <i>Show</i> the impact of business transactions on the accounting equation</li> <li>4. <i>Analyze</i> the impact of business transactions on accounts</li> </ol> <p>Assignments for practice (10 points)  <b>S2-2- P.89    S2-5-P.89    S2-10-P.90</b></p> <p><b>Due at start of class on 2-7</b></p>
		<p><b>Section    Demo Doc 3: Transaction Analysis</b></p>
4	2-7	<p>Quiz 2: (5 points: From 9:10 am – 9:20 am): Subject of the quiz (Analyze the impact of transactions), Level of Difficulty is Easy</p> <p><b><u>Completing the Transaction Analysis</u></b></p> <p><b>Learning Objective:</b></p> <ol style="list-style-type: none"> <li>1. Record (journalize and post) transactions in the books</li> <li>2. Construct and use a trial balance</li> </ol> <p>Assignments for practice (10 points)  <b>S2-6   S2-7   S2-8   E2-15A   E2-19A</b></p> <p>Due at start of class on 2-14</p> <p>At home: Review: Transaction Analysis <b>P.87-88</b></p> <p>At home: <b>QuickBook Practices</b></p>
		<p><b>Section    Demo Doc 4: Double Entry</b></p>
5	2-14	<p>Quiz 3: (5 points: From 9:10 am – 9:20am): Subject of the quiz (Record transactions), Level of Difficulty is Easy</p> <p><b><u>Accrual Accounting and Income</u></b></p> <p><b>Learning Objective:</b></p> <ol style="list-style-type: none"> <li>1. Explain how accrual accounting differs from cash-basis accounting</li> <li>2. Apply the revenue and expense recognition principles Adjust the accounts</li> </ol> <p>Assignments for practice (10 points)  <b>S3-1   S3-2   S3-3   S3-4   S3-5</b></p> <p>Due at start of class on 2-21</p> <p>At home: <b>QuickBook Practices</b></p>
		<p><b>Section    Demo Doc 5: Accrual Accounting</b></p>
6	2-21	<p><b><u>Completing the Accrual Accounting</u></b></p> <p><b>Learning Objective:</b></p> <ol style="list-style-type: none"> <li>1. Adjust the accounts</li> <li>2. Construct the financial statements</li> <li>3. Close the books</li> </ol> <p>Assignments for practice (10 points)  <b>P3-59A-P. 173        P3-67B-P.178</b></p> <p>Due at start of class on 2-28</p> <p>In Class: Accrual Accounting and worksheet</p>



		At home: Review Accrual Accounting and Income <b>P.153-155</b>
	<b>Section</b>	<b>Demo Doc 6: Closing Entry and Work Sheet</b>
7	2-28	<p>Quiz 4: (5 points: From 9:10 am – 9:20am): Subject of the quiz (the differences between accrual accounting and cash-basis accounting), Level of Difficulty is Easy</p> <p><b><u>Internal Control &amp; Cash</u></b></p> <p><b>Learning Objective:</b></p> <ol style="list-style-type: none"> <li>1. Describe fraud and its impact</li> <li>2. Explain the objectives and components of internal control</li> <li>3. Design and use a bank reconciliation</li> <li>4. Evaluate internal control over cash receipts and cash payments</li> </ol> <p>Assignments for practice (10 points)  <b>S4-1 S4-9 S4-11 S4-12 E4-28B P.230</b>  Due at start of class on 3-7  At home: <b>QuickBook Practices</b></p>
	<b>Section</b>	<b>Demo Doc 7: Bank Reconciliations</b>
8	3-7	<p>Quiz 5 (5 points: 9:10 am – 9:20am): Subject of the quiz (Bank Reconciliation), Level of Difficulty is Easy</p> <p><b><u>Short-Term Investments &amp; Receivables</u></b></p> <p><b>Learning Objective:</b></p> <ol style="list-style-type: none"> <li>1. Account for short-term investments</li> </ol> <p>Assignments for practice (10 points)  <b>S5-1, S5-2, S5-3 S5-4 P.274-276 S5-2 P.277 S5-3 P.277 E5-14A P.280</b>  Due at start of class on 3-21</p>
	<b>Section</b>	<b>Demo Doc 8: Short-Term Investment &amp; Receivables</b>
	3-14	<b>Spring Recess</b>
9	3-21	<p><b><u>Midterm Exam: From week 1 till week 7</u></b></p> <p><b>Requirements:</b> Simple calculator, panicle, eraser, your index card</p> <ul style="list-style-type: none"> <li>▪ Level of Difficulty is Medium</li> <li>▪ Written Essay Exam</li> <li>▪ Closed Book</li> </ul>
10	3-28	<p>Solutions for Midterm</p> <p><b><u>Completing the Short-Term Investments &amp; Receivables</u></b></p> <p><b>Learning Objective:</b></p> <ol style="list-style-type: none"> <li>1. Apply GAAP for proper revenue recognition</li> <li>2. Account for and control accounts receivable</li> <li>3. Evaluate collectability using the allowance for uncollectible accounts</li> <li>4. Account for notes receivable</li> </ol> <p>Assignments for practice (10 points)  <b>S5-4 S5-9 S5-10 S5-12</b>  Due at start of class on 4-4</p>
	<b>Section</b>	<b>Demo Doc 9: Short-Term Investment &amp; Receivables</b>

11	4-4	<p><b><u>Inventory &amp; Cost of Goods Sold</u></b>  <b>Learning Objective:</b>  1. Show how to account for inventory  2. Apply and compare various inventory cost methods  3. Explain and apply underlying GAAP for inventory  4. Use the cost-of-goods-sold (COGS) model to make management decisions  Analyze effects of inventory errors  <b>Assignments for practice (10 points)</b>  <b>S6-1- P.331 E6-12A- P.333 E6-16A-P334 E6-18A-P.335</b>  <b>Due at start of class on 4-11</b>  <b>At home:</b> The Obama Administration has proposed in its 2010 budget to repeal LIFO altogether in an attempt to generate greater tax revenues (Peter Harris and Anthony Harris, 2017). Read more about this Act</p>
		<p><b>Section Demo Doc 10: Inventory Costing Method/Lower of Cost or Market</b></p>
12	4-11	<p>Quiz 6 (5 points: 9:10 am – 9:20am): Subject of the quiz( Inventory &amp; Cost of Goods Sold); Level of Difficulty is Easy  <b><u>Plant Assets, Natural Resources,&amp; Intangibles</u></b>  <b>Learning Objective:</b>  1. Measure and account for the cost of plant assets  2. Distinguish a capital expenditure from an immediate expense  3. Measure and record depreciation on plant assets  4. Analyze the effect of a plant asset disposal  5. Apply GAAP for natural resources and intangible assets  6. Explain the effect of an asset impairment on the financial statements  <b>Assignments for practice (10 points)</b>  <b>S7-3 P.401 E7-22A P. 405</b>  <b>Due at start of class on 4-18</b>  <b>At home:</b> Review Pant Assets and Intangibles <b>P.398-399</b></p>
		<p><b>Section Demo Doc 11: Depreciation / Intangible Assets</b></p>
13	4-18	<p>Quiz 7 (5 points: 9:10 am – 9:20am): Subject of the quiz(Plant Assets); Level of Difficulty is Easy  <b><u>Long-Term Investments &amp; the Time Value of Money</u></b>  <b>Learning Objective:</b>  1. Analyze and report investments in held-to-maturity debt securities  2. Analyze and report investments in available-for-sale securities  3. Analyze and report investments in affiliated companies using the equity method  <b>Assignments for practice (10 points)</b>  <b>S8-1 S8-2 S8-3 S8-4 E8-13A E8-15A E8-19A</b>  <b>Due at start of class on 4-25</b>  <b>At home:</b> Activity</p>
		<p><b>Section Demo Doc 12: Long-Term Investments &amp; the Time Value of Money</b></p>

14	4-25	<p>Quiz 7 (5 points: 9:10 am – 9:20am): Subject of the quiz(Long-Term Investments); Level of Difficulty is Easy</p> <p><b>Liabilities</b></p> <p><b>Learning Objective:</b></p> <ol style="list-style-type: none"> <li>1. Account for current and contingent liabilities</li> <li>2. Account for bonds payable, notes payable, and interest expense</li> <li>3. Analyze and differentiate financing with debt vs. equity</li> <li>4. Understand other long-term liabilities</li> <li>5. Report liabilities</li> </ol> <p>Assignments for practice (10 points)</p> <p><b>S9-3 S9-6 S9-9 S9-10 S9-13 S9-15</b></p> <p>Due at start of class on 5-2</p> <p><b>Project presentation</b></p> <p>At home: Fill out <b>the Self-Assessment Questionnaire</b></p>
	<b>Section</b>	<b>Demo Doc 13: Liabilities</b>
15	5-2	<p><b>Final Exam:</b> From week 8 till week 14</p> <p>First Part from 9:00 am – 11:45 am</p> <p><b>Second part for Section:</b> 12:30 pm – 2:15 pm</p> <p><b>Requirements:</b> Simple calculator, panicle, eraser, your index card</p> <ul style="list-style-type: none"> <li>▪ Level of Difficulty is (Medium and Difficult)</li> <li>▪ Written Essay Exam</li> <li>▪ Closed Book</li> </ul>