



ACC 153 – Sections 0C1 and 0C3 Financial Accounting

(IAI Major: BUS 903: Financial Accounting)

Course Syllabus Spring 2021

January 19 – May 14, 2021

Online

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I. Course Information

<u>Prefix</u>	<u>Number</u>	<u>Name</u>	<u>Credit</u>	<u>Lecture</u>	<u>Lab</u>
ACC	153	Principles of Financial Accounting	4 hours	4 hours	0 hours

II. Prerequisite: None.

III. Course Catalog Description

Course covers preparation and analysis of financial information using generally accepted accounting principles. Content includes the accounting cycle, financial statement preparation, merchandise accounting, internal controls, cash, receivables, inventory, payables, property, plant and equipment, intangible assets, liabilities, stockholders' equity, cash flow statement, and financial statement analysis.

IV. Learning Objectives

At the conclusion of this course, students will be able to:

- Construct, interpret, and analyze the balance sheet, income statement, and cash flow statement.
- Prepare and analyze journal entries, adjusting entries, and closing entries to complete the accounting cycle.
- Prepare and analyze purchases and sales transactions for merchandising companies.
- Construct and interpret the multiple-step income statement.
- Prepare and interpret various inventory costing methods.
- Construct the bank reconciliation as well as the associated journal entries.
- Apply internal control principles to specific situations.
- Prepare and analyze receivables, including bad debts transactions.
- Prepare and interpret transactions related to the purchase, sale, and depreciation of fixed assets.

- Prepare and interpret transactions related to the purchase and amortization of intangible assets.
- Prepare and analyze transactions related to liabilities.
- Construct and analyze the stockholders' equity journal entries as well as the stockholders' equity section of the balance sheet.
- Utilize financial statement ratios to analyze the actual performance of various entities.

V. Academic Integrity and Student Conduct

Students and employees at Oakton Community College are required to demonstrate academic integrity with Oakton's Code of Academic Conduct. This code prohibits:

- cheating,
- plagiarism (turning in work not written by you, or lacking proper citation),
- falsification and fabrication (lying or distorting the truth),
- helping others to cheat,
- unauthorized changes on official documents,
- pretending to be someone else or having someone else pretend to be you,
- making or accepting bribes, special favors, or threats, and
- any other behavior that violates academic integrity.

There are serious consequences to violations of the academic integrity policy. Oakton's policies and procedures provide students a fair hearing if a complaint is made against you. If you are found to have violated the policy, the minimum penalty is failure on the assignment and, a disciplinary record will be established and kept on file in the office of the Vice President for Student Affairs for a period of 3 years.

Please review the Code of Academic Conduct and the Code of Student Conduct, both located online at www.oakton.edu/studentlife/student-handbook.pdf

VI. Weekly Topical Outline

See the calendar in D2L for specific assignment due dates and due times.

Weeks	Topics / Assignments	Reading	Due Date
Week 1 (Jan 19 – 24)	<p>Chapter 1 - Introduction to Financial Statements</p> <ol style="list-style-type: none"> 1. Identify the forms of business organization and the uses of accounting information. 2. Explain the three principle types of business activity. 3. Describe the four financial statements and how they are prepared. <p><u>Homework</u>: Assignment in WileyPLUS and Chapter Quiz in D2L</p>	Chapter 1	Jan 25

Weeks	Topics / Assignments	Reading	Due Date
<p align="center">Week 2 (Jan 25 – Jan 31)</p>	<p>Chapter 2 – A Further Look at Financial Statements</p> <ol style="list-style-type: none"> 1. Identify the sections of a classified balance sheet. 2. Use ratios to evaluate a company's profitability, liquidity, and solvency. 3. Discuss financial reporting concepts. <p><u>Homework:</u> Assignment in WileyPLUS and Chapter Quiz in D2L</p>	Chapter 2	Feb 1
<p align="center">Week 3 (Feb 1 – 7)</p>	<p>Chapter 3 – The Accounting Information System</p> <ol style="list-style-type: none"> 1. Analyze the effect of business transactions on the basic accounting equation. 2. Explain how accounts, debits, and credits are used to record business transactions. 3. Indicate how a journal is used in the recording process. 4. Explain how a ledger and posting help in the recording process. 5. Prepare a trial balance. <p><u>Homework:</u> Assignment in WileyPLUS, Chapter Quiz in D2L, and Writing Assignment Discussion</p>	Chapter 3	Feb 8
<p align="center">Week 4 (Feb 8 – 14)</p>	<p>Chapter 4 – Accrual Accounting Concepts</p> <ol style="list-style-type: none"> 1. Explain the accrual basis of accounting and the reasons for adjusting entries. 2. Prepare adjusting entries for deferrals. 3. Prepare adjusting entries for accruals. 4. Prepare an adjusted trial balance and closing entries. <p><u>Homework:</u> Assignment in WileyPLUS, Chapter Quiz in D2L, and Writing Assignment Business Memo</p>	Chapter 4	Feb 15
<p align="center">Week 5 (Feb 15 – 21)</p>	<p>General Ledger Project and Exam 1:</p> <ul style="list-style-type: none"> • The general ledger project is completed in WileyPLUS. • Late submissions will be reduced 20% and are due by Mar 1. • Exam is proctored and taken online through Honorlock. See notes in Section X below for more information. • Exam is 2 hours, 1 attempt, no retakes. 	Chapters 1 - 4	Feb 22

Weeks	Topics / Assignments	Reading	Due Date
<p align="center">Week 6 (Feb 22 – Feb 28)</p>	<p>Chapter 5- Merchandising Operations and the Multiple Step Income Statement</p> <ol style="list-style-type: none"> 1. Describe merchandising operations and inventory systems. 2. Record purchases under a perpetual inventory systems. 3. Record sales under a perpetual inventory systems. 4. Prepare a multiple-step income statement. 5. Compute and analyze gross profit rate and profit margin. <p><u>Homework:</u> Assignment in WileyPLUS and Chapter Quiz in D2L</p>	Chapter 5	Mar 1
<p align="center">Week 7 (Mar 1 – 7)</p>	<p>Chapter 6 – Reporting and Analyzing Inventory</p> <ol style="list-style-type: none"> 1. Discuss how to classify and determine inventory. 2. Apply inventory cost flow methods and discuss their financial effects. 3. Explain the statement presentation and analysis of inventory. <p><u>Homework:</u> Assignment in WileyPLUS and Chapter Quiz in D2L</p>	Chapter 6	Mar 8
<p align="center">Week 8 (Mar 8 – 14)</p>	<p>Chapter 7 – Fraud, Internal Control, and Cash</p> <ol style="list-style-type: none"> 1. Define fraud and the principles of internal control. 2. Apply internal control principles to cash. 3. Identify the control features of a bank account. 4. Explain the reporting of cash and the basic principles of cash management. <p><u>Homework:</u> Assignment in WileyPLUS, Chapter Quiz in D2L, and Writing Assignment Discussion</p>	Chapter 7	Mar 15
<p align="center">Week 9 - 10 (Mar 15 – 28) No assignments due over Spring Break week</p>	<p>Chapter 8 – Reporting and Analyzing Receivables</p> <ul style="list-style-type: none"> • Explain how companies recognize accounts receivable. • Describe how companies value accounts receivable and record their disposition. • Explain how companies recognize, value, and dispose of notes receivable. • Describe the statement presentation of receivables and the principles of receivables management. <p><u>Homework:</u> Assignment in WileyPLUS, Chapter Quiz in D2L, and Writing Assignment Business Memo</p>	Chapter 8	Mar 29

Weeks	Topics / Assignments	Reading	Due Date
<p>Week 11 (Mar 29 – Apr 4)</p>	<p>General Ledger Project and Exam 2:</p> <ul style="list-style-type: none"> • The general ledger project is completed in WileyPLUS. • Late submissions will be reduced 20% and are due by Apr 12. • Exam is proctored and taken online through Honorlock. See notes in Section X below for more information. • Exam is 2 hours, 1 attempt, no retakes. 	<p>Chapters 5-8</p>	<p>Apr 5</p>
<p>Week 12 (Apr 5 – 11)</p>	<p>Chapter 9 – Reporting and Analyzing Long-Lived Assets</p> <ol style="list-style-type: none"> 1. Explain the accounting for plant asset expenditures. 2. Apply depreciation methods to plant assets. 3. Explain how to account for the disposal of plant assets. 4. Identify the basic issues related to reporting intangible assets. 5. Discuss how long-lived assets are reported and analyzed. <p><u>Homework:</u> Assignment in WileyPLUS and Chapter Quiz in D2L</p>	<p>Chapter 9</p>	<p>Apr 12</p>
<p>Week 13 (Apr 12 – 18)</p>	<p>Chapter 10 - Reporting and Analyzing Liabilities</p> <ol style="list-style-type: none"> 1. Explain how to account for current liabilities. 2. Describe the major characteristics of bonds. 3. Explain how to account for bond transactions. 4. Discuss how liabilities are reported and analyzed. <p><u>Homework:</u> Assignment in WileyPLUS and Chapter Quiz in D2L</p>	<p>Chapter 10</p>	<p>Apr 19</p>
<p>Week 14 (Apr 19 – 25)</p>	<p>Chapter 11 - Reporting and Analyzing Stockholders' Equity</p> <ol style="list-style-type: none"> 1. Discuss the major characteristics of a corporation. 2. Explain how to account for the issuance of common and preferred stock, and the purchase of treasury stock. 3. Explain how to account for cash dividends and describe the effect of stock dividends and stock splits. 4. Discuss how stockholders' equity is reported and analyzed. <p><u>Homework:</u> Assignment in WileyPLUS, Chapter Quiz in D2L, and Writing Assignment Discussion</p>	<p>Chapter 11</p>	<p>Apr 26</p>

Weeks	Topics / Assignments	Reading	Due Date
Week 15 (Apr 26 – May 2)	Chapter 12 – Statement of Cash Flows <ol style="list-style-type: none"> 1. Discuss the usefulness and format of the statement of cash flows. 2. Prepare a statement of cash flows using the indirect method. 3. Use the statement of cash flows to evaluate a company. <p><i>Homework:</i> Assignment in WileyPLUS, Chapter Quiz in D2L, and Writing Assignment Business Memo</p>	Chapter 12	May 3
Week 16 - 17 (May 3 – 14)	General Ledger Project, Assessment Exam, and Exam 3: <ul style="list-style-type: none"> • The general ledger project is completed in WileyPLUS. • Late submissions will be reduced 20% and are due by May 14. • Assessment Exam and Exam 3 are proctored and taken online through Honorlock. See notes in Section X below for more information. • Assessment Exam is 1 hour, 1 attempt, no retakes. • Exam is 2 hours, 1 attempt, no retakes. 	Chapters 9-12	May 10

Late Policy

Due to extenuating circumstances, students may submit an assignment past the due date. (See the definition of “extenuating circumstances” below).

Students are responsible for contacting their instructor regarding all late work and to establish the deadline for late submission. Students may submit homework, projects, and exams after the due date, but will receive a deduction for late submission. See the Methods of Instruction sections for details on the specific policies for late submission assignments.

Technological issues are not considered valid grounds for late assignment submission. At the faculty’s discretion, late work may be accepted without a point deduction, dependent solely on extenuating student circumstances which will require documentation to be submitted with the request.

For Students Requesting Extensions Due to Extenuating Circumstances Only: Extenuating circumstances are limited to any emergency which can be clearly documented, including, but not limited to, a death in the family, medical emergency/illness requiring medical attention for the student or family member, or related emergent circumstances. The documentation must show the event resulting in the late submission occurred no more than two (2) days prior to the deadline. Students must submit all documentation within 48 hours after the original assignment deadline.

Unless all documentation is submitted as stated, no assignments will be accepted after one week following the assignment due date.

VII. Methods of Instruction

Online video tutorials in D2L, online resources in WileyPLUS, homework, quizzes, exams, general ledger projects and writing assignments.

VIII. Course Practices Required:

- A. Weekly homework and quizzes
- B. General ledger projects
- C. Proctored exams
- D. Writing assignments

Course may be taught as face-to-face, hybrid or online course. This section of the course is an asynchronous online section.

IX. Instructional Materials

Financial Accounting: Tools for Business Decision Making – Kimmel/Weygandt/Kieso, 9th Edition, copyright 2019, bundled with WileyPLUS access code. Wiley course: A37420

ACC153 Student Handout Packet 2020 – 2021 – available in the Oakton bookstore

Note: Current textbook information for each course and section is available on Oakton’s Schedule of Classes.

X. Methods for Evaluating Student Progress

Week 1 syllabus scavenger hunt project in D2L	5 points
Weekly homework in WileyPLUS 12 assignments worth 5 to 11 points each	95 points
Weekly quizzes in D2L 12 quizzes worth 10 points each (2 lowest dropped)	100 points
General ledger projects in WileyPLUS	95 points
Writing assignments in D2L	75 points
Departmental assessment exam in D2L	30 points
3 exams in WileyPLUS (200 points each) (see Exam section on page 9 about proctoring)	600 points
Total course	1,000 points

Grading Scale:

- A: 90% and above
- B: 80-89%
- C: 70-79%
- D: 60-69%
- F: 59% and below

Chapter Video Lectures in D2L

In the Content tool in D2L, you will find a lecture video document for each chapter where I walk you through the learning objectives and course content. I intentionally keep the tutorials very focused to help you work through the assignments from the Student Handout Packet.

Weekly Homework and Quizzes (195 points)

Accounting is only learned from practice, so there are many exercises to help you really learn the content of this course. There are two categories of weekly assignments:

1. Homework in WileyPLUS
2. Chapter Quizzes in D2L

For Homework in WileyPLUS:

- You have unlimited attempts to work on each assignment. Within each attempt, you can check your answers and see feedback to help you learn.
- For homework, all of the help tools have been activated to help you with each exercise.
- After you submit the final attempt, you will see the solution.
- Each exercise has a very low point value. These are designed to help you learn the material in a way that we have done in a face-to-face class, with all the videos, animations, and Demo Docs available to you.
- Late submission policies (after the due date):
 - 90% of the points within one week of the due date
 - 70% of the points up through the exam covering the chapter material
 - No late submission assignments will be accepted after the exam due date
- The points earned in WileyPLUS are manually updated in the D2L grades. I normally post grades within 24 hours following the due date.

For Online Quizzes in D2L:

- You are allowed one attempt and 60 minutes to complete and submit each quiz.
- Each question is worth 0.50 points for a total of 10 points per quiz.
- The two lowest quiz scores will be dropped at the end of the semester.

General Ledger Projects (95 points)

- The general ledger projects are completed in WileyPLUS.
- You have 2 attempts to submit and work on each project. I encourage you to print off and work each project by hand first.
- Projects completed late will be reduced by 20% of the maximum points and must be submitted within 1 week of the due date.

Writing Assignments (75 points)

The writing assignments are labeled as Taking it to the Net (TITTN) Questions in D2L. TITTN Questions are online field trips designed to connect the textbook content with the real world. There are three TITTN Question writing assignments during the semester. Each Taking it to the Net assignment consists of the following two parts over a two week period:

1. In Discussions:
 - a. post your initial response (by Thursday at 11:59pm)
 - b. build a conversation with at least two other student posts (by Monday at 8:00am)
 - c. respond to comments received from other student (having a peer-to-peer conversation)
2. In Assignments, submit a business memo using the Discussion posts and peer-to-peer conversation comments.

TITTN Questions are not accessible after the due date. No late submission assignments will be accepted after the due date. The TITTN Question responses are manually graded. I normally post grades within 72 hours following the due date.

The student is responsible for being familiar with the college standard for academic honesty and plagiarism. You can view more information in the Code of Academic Conduct at https://www.oakton.edu/studentlife/academic_conduct/. In order to encourage academic honesty and to deter and detect plagiarism, online tools and other resources are used in this class. Assignments will be submitted using Turnitin suite of tools that provide information about the authenticity of submitted work.

Departmental Assessment Exam (30 points)

The departmental assessment is completed in D2L Quizzes/Exams at the end of the course. The Assessment Exam is a proctored, 30 question standardized, multiple choice exam that all ACC153 students are required to complete. The exam is automatically graded by D2L, so you will see your score immediately after saving and submitting. It is a standardized departmental exam, and as such you cannot view the questions after submission.

Exams (600 points: 3 exams at 200 points each)

There will be 3 proctored exams during the semester. Only one exam can be completed late during the term (after the due date). Exams completed late will be reduced by 20% of the maximum points and must be submitted within 1 week of the due date.

These exams will be in WileyPLUS and will consist of problems that are similar to the homework, quizzes, and practice exams. The practice exams, which are worth 5 points each, are available in WileyPLUS to help focus your studying. The problems on the exam are very similar to the practice exam. There are also vocabulary and short essays included that are not in the practice exam.

You will use Honorlock to complete the exams. Honorlock is an online proctoring service that allows you to take your exam from the comfort of your home. You do not need to create an account, download software, or schedule an appointment in advance. Honorlock is available 24/7 and all that is needed is a computer, a working webcam, a microphone, Google Chrome, and a stable Internet connection. Honorlock costs \$11.99 per course. *All costs associated with off-campus test proctoring are the responsibility of the student.*

If you do not have the appropriate device for this, Oakton can loan you a Chromebook. More information about this will be available in D2L. I encourage you to set this up early.

Honorlock will be recording your exam session by webcam and microphone, as well as recording your screen. Honorlock also has an integrity algorithm that can detect search-engine use, so please do not attempt to search for answers, even if it's on a secondary device. The best method to contact Honorlock with questions is to email them at support@honorlock.com. There is also a live-chat option in the Honorlock or you can contact the support line at 844-243-2500.

Students with extenuating circumstances may be able to use the Oakton testing center:

Des Plaines Testing Center

Room 2409
847.635.1939

Skokie Testing Center

Room A135
847.635.1446

Testing Center Hours:

Monday - Thursday, 8 a.m. - 8 p.m.

Friday, 8 a.m. – 4:30 p.m.

Saturday, 10 a.m. - 2 p.m.

Extra Credit (optional assignments)

Continue your learning by completing:

1. Adaptive practice assignments - extra credit opportunities that are available in WileyPLUS. These assignments are a personalized, adaptive learning experience. *If you score a 70% or higher, you will earn one point of extra credit per chapter.* The adaptive practice assignments are available up through the exam covering the chapter material.
2. Escape room activities – extra credit opportunities in D2L that include an element of challenge by requiring students to solve problems and unlock doors for accounting content and chapter material.
3. Quests for each chapter - extra credit opportunities that are similar to the chapter quizzes in D2L. The chapter quests are accessible after you complete a chapter quiz and up through the exam covering the chapter material.

Extra credit points possible for the Quests:

<u>Points earned</u>	<u>Extra Credit Points</u>
7 - 7.5	0.5 point
8 - 8.5	1 point
9 - 9.5	1.5 points
10	2 points

Badge designations - A badge is earned by completing the chapter quizzes and quests in the Quizzes/Exams tool in D2L. Your highest score earned on the chapter quiz or quest will count. The mastery percentage will determine your overall badge designation. Your course to date badge designation is shown at the top of Grades in D2L.

Badge levels based on total mastery:

<u>Badge</u>	<u>Mastery</u>
Staff Accountant	70% - 79%
Accounting Manager	80% - 89%
Chief Financial Officer	90% or greater

XI. Other Course Information:

1. Access and Disability Resource Center

If you have a documented learning, psychological, or physical disability, you may be entitled to reasonable academic accommodations or services. To request accommodations or services, contact the Access and Disability Resource Center at the Des Plaines or Skokie campus. All students are expected to fulfill essential course requirements. The College will not waive any essential skill or requirement of a course or degree program.

2. Safety and Support

Oakton Community College is committed to maintaining a campus environment emphasizing the dignity and worth of all members of the community, and complies with all federal and state Title IX requirements.

Oakton Community College is committed to combatting sexual misconduct. As a result, college faculty and staff members are required to report any instances of sexual misconduct, including harassment and sexual violence, to the Title IX Coordinator so that all parties involved may be provided appropriate resources and support options. There are two important exceptions to this requirement:

1. A list of the college's Confidential Advisors who, as counselors and medical professionals, do not have this reporting responsibility and can maintain confidentiality, can be found here:
<https://www.oakton.edu/studentservices/counseling/contact/>
2. An important exception to the reporting requirement exists for academic work. Disclosures about sexual misconduct that are shared as part of an academic project, classroom discussion, or course assignment, are not required to be disclosed to the college's Title IX office.

Students who have been subjected to any form of sexual misconduct, are encouraged to access these resources:

- Office of Student Affairs: 847-635-1745
- SHARE @ the Wellness Center: 847-635-1885 (8:30 AM TO 5 PM M-F) and 847-635-1880 (after business hours to reach the Counselor on Call)
- Oakton's Title IX webpage: https://www.oakton.edu/about/title_ix/index.php

If there is a safety concern, please contact Oakton Police Department, 847-635-1880.

Other reporting information is available here:

https://cm.maxient.com/reportingform.php?OaktonCC&layout_id=2

Resources and support for:

- Pregnancy-related and parenting accommodations can be found at:
https://www.oakton.edu/about/title_ix/pregnancy_parenting.php
- Resources and support for LGBTQ+ students can be found at www.oakton.edu/lgbtq

3. Video and Audio Recording

Electronic video and/or audio recording is not permitted during class unless the student obtains written permission from the instructor. In cases where recordings are allowed, such content is restricted to personal use only. Any distribution of such recordings is strictly prohibited. Personal use is defined as use by an individual student for the purpose of studying or completing course assignments.

For students who have been approved for audio and/or video recording of lectures and other classroom activities as a reasonable accommodation by Oakton's Access Disabilities Resource Center (ADRC), applicable federal law requires instructors to permit those recordings. Such recordings are also limited to personal use. Any distribution of such recordings is strictly prohibited.

Violation of this policy will result in disciplinary action through the Code of Student Conduct. https://www.oakton.edu/studentlife/code_student_conduct/index.php

4. Oakton Emergency Building Closures

When an Oakton building is closed due to an emergency (e.g., weather-related closings), that doesn't mean instruction stops. Students should check for communications from their instructor via D2L, other learning environments such as WileyPLUS, or via email or text. If you don't receive communication from your instructor within 24 hours of building closure, please contact them directly.

If you would like to receive notifications that the campus is closing (via text, phone call or e-mail), please register with Alert!Oakton.

https://www.oakton.edu/about/officesanddepartments/public_safety/safety_emergency/alert_oakton/

5. Attendance

Class requires student to take responsibility for obtaining instructional materials, completing course work, participating in discussions, and taking the examinations. Student should contact the instructor e-mail or class website regarding any problems meeting course requirements.

6. Incomplete Grades

A student must have completed at least 60% of the required course work before an incomplete request will be considered. It is the student's responsibility to initiate requests for an incomplete and to follow through with the procedures to remove the incomplete grade.

7. Oakton's Campuses Closed on the following dates

Monday, February 15 – Presidents Day

Monday - Sunday, March 15 - 21 – Spring Break (No classes, College open)

8. Tutoring
Online (Zoom) tutoring will be available through the Learning Center with limited hours that are posted in D2L. The instructor is also available for support through e-mail, phone, and videoconferencing. We can usually work around the student's schedule to provide this support.
9. Health Issues
Students who have a change of health status need to contact the instructor as soon as possible so arrangements can be handled in a timely manner. Documentation will be required.
10. Religious Observances
Oakton Community College recognizes the broad diversity of religious beliefs of its constituencies. The college has embraced a practice of shared responsibility in the event a religious observance interferes with class work or assignments. Students who inform instructors in advance of an intended absence for a major religious observance will not be penalized. The instructor will make reasonable accommodation for students, which may include providing a make-up test, altering assignment dates, permitting a student to attend another section of the same course for a class period or similar remedies. Instructors are not responsible for teaching material again.
11. Withdrawal Dates for Spring 2021:
The last day to withdraw and receive a full refund is Mon. Jan. 25.
The last day to withdraw and receive a 50% refund is Mon. Feb. 1.
The last day to switch to audit status is Tues. Feb. 16 Audit students receive no credit.
The last day to withdraw and have nothing appear on your transcript is Tues. Feb. 16.
The last day to withdraw and have a "W" on your transcript is Mon. Mar. 29. After that date, you must receive a grade in the course.
12. The following protocols will be required while on campus to reduce the risk of COVID-19 transmission.
 - A mask or face covering must be worn to cover your mouth and nose the entire time you are on campus and all physical distancing guidelines must be followed. This is to provide for the safety of self and others. Unless a student is exempt due to a medical or behavioral condition or disability that prevents them from being able to wear a face covering, failure to comply is a violation of the Student Code of Conduct and may be subject to disciplinary action and removal from the classroom.
 - Physical distancing of 6 feet or more must be maintained while on campus, including when waiting to enter a classroom and when exiting a classroom.
 - When entering the classroom, choose the seat furthest from the door first. When exiting the classroom, let the person closest to the door leave first.
 - You may be required to sanitize your workspace after use.