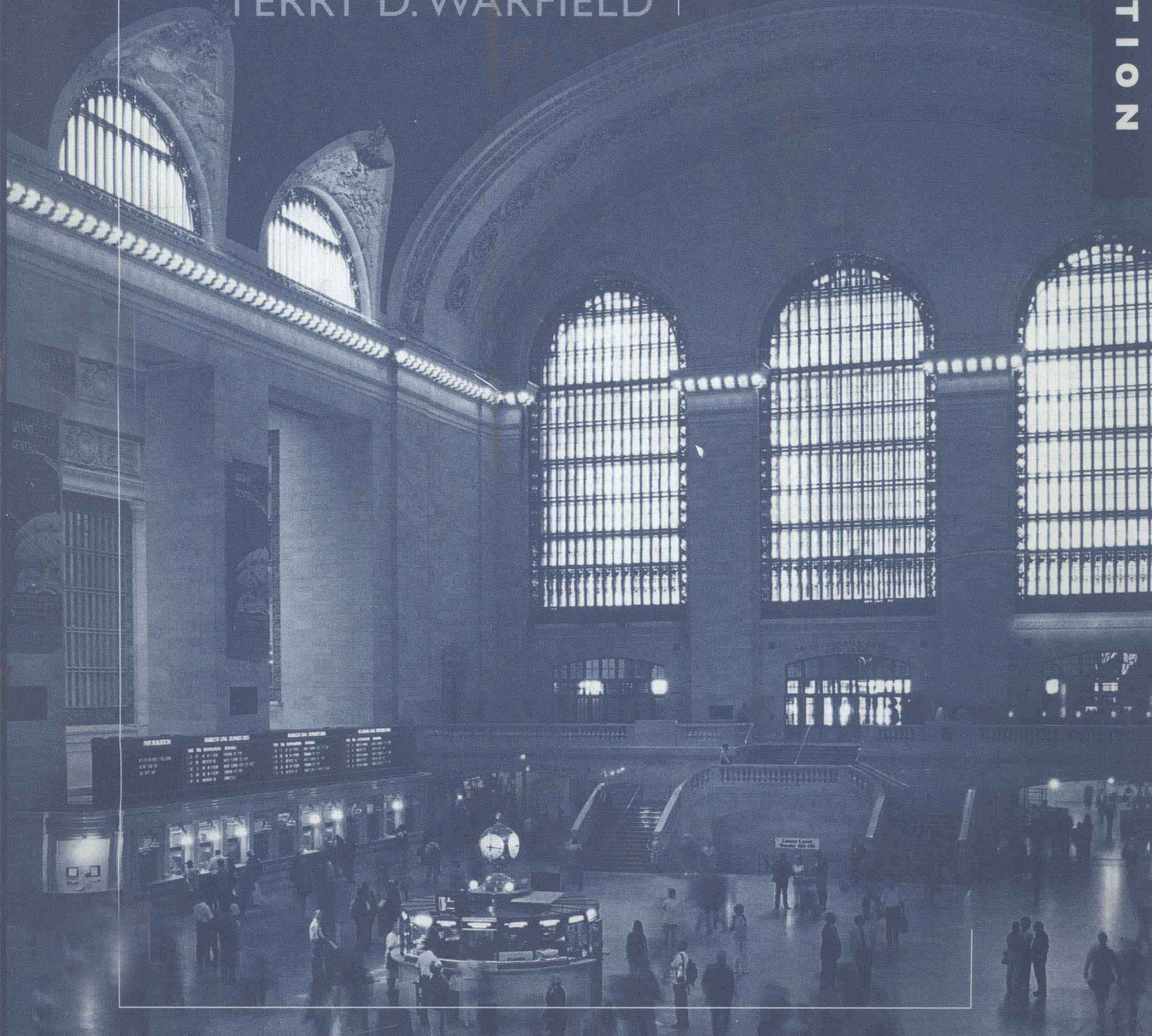


# Intermediate Accounting

DONALD E. KIESO  
JERRY J. WEYGANDT  
TERRY D. WARFIELD

**INSTRUCTOR'S MANUAL  
VOLUME II  
CHAPTERS 15-25  
DICK D. WASSON**

TENTH EDITION



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**VOLUME II: CHAPTERS 15-25**

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# **INTERMEDIATE ACCOUNTING**

**TENTH EDITION**

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# PREFACE

This instructor's manual is a teaching supplement to **INTERMEDIATE ACCOUNTING**, Tenth Edition, by Donald E. Kieso, Jerry J. Weygandt, and Terry D. Warfield. The overall objective of this manual is to aid instructors in teaching intermediate accounting. Each of the twenty-five chapters in the textbook has a corresponding chapter in this manual. Additionally, new to this edition are helpful essays on *Reading and Grading Writing Assignments* by Susan Smith, *Team Learning* by Terry D. Warfield, and *Using the "Ethical Issues" Assignment Materials*.

**Sample syllabi** are presented for use on pages xi–xx as follows: A. Two-semester sequence; B. One-semester sequence; and C. Three-quarter sequence.

**Correlation of 10th edition and 9th edition End-of-Chapter Materials** is presented on pages xxi–xxxv following the sample syllabi. This feature cross references the cases, exercises, and problems from our 9th edition to our 10th edition so that you can readily identify your previously used favorite assignment material and the new material we have added to this edition. All exercises and problems carried over from the 10th edition have been updated and revised with names, dates, and numbers changed.

Each chapter in the *Instructor's Manual* is organized as follows:

**Assignment Classification Table**—A unique feature of our *Instructor's Manual* is a table that categorizes all five types of end-of-chapter items (questions, brief exercises, exercises, problems, and cases) by key topics in the chapter.

**Assignment Characteristics Table**—Each chapter of this *Manual* contains a table offering (a) a short description of each exercise, problem, and case, (2) an indication of level of difficulty (simple, moderate, or complex), and (3) the estimated time in minutes.

An estimated average minimum and maximum time (in minutes) is given for each exercise, problem, and case in the text. Although many of the estimated times are based on actual classroom experience, it should be recognized that they are only averages. On any given case or problem even a superior student may encounter difficulty because of a mechanical error or misinterpretation of the problem and spend more time than on other problems of similar difficulty.

**Chapter Objectives**—consists of a listing of the major objectives of the chapter coverage.

**Chapter Review**—a condensation of the chapter, prepared by Douglas W. Kieso of University of California—Irvine, that provides sufficient detail so that an individual familiar with *Intermediate Accounting* will not have to reread the textbook.

**Lecture Outline**—presents a point-by-point outline of the entire chapter. Space has been provided for instructors to write in their notes, illustrations, and examples on points they wish to expand on. Each outline begins and ends on a page by itself and can therefore be used for distribution to instructors of different sections. Numerous illustrations and **teaching tips** are provided. The illustrations, cross referenced to the lecture outline, may be copied and distributed to students or made into overhead transparencies. Color teaching transparencies are cross referenced to the lecture outline.

**Annotated Bibliography**—provides a selected bibliography on the topics covered in the textbook. This annotated bibliography is intended to serve as a vehicle for (1) introducing relevant findings from recent empirical research into the classroom, (2) providing more of a conceptual discussion of certain subjects, and (3) providing a starting point for students interested in pursuing a given topic further. Also included are pedagogical articles, many from the Education Section of *The Accounting Review*, *Issues in Accounting Education*, and *The Journal of Accounting Education*, which provide a discussion of different teaching approaches, flowcharts of complex pronouncements, exhibits which can be used as visual aids or handouts, and numerical examples for class discussion.

In addition to the above mentioned features, at the end of the manual two other teaching aids are provided.

### **Appendices**

**Appendix I** provides the instructor with the outline for a brief lecture on accounting research.

**Appendix II** provides the Interest and Present Value Tables from Chapter 6 of the textbook for reproduction in multiple copies by the instructor; these tables are also found in the *Student Study Guide*.

# Supplementary Materials and Teaching Aids

## Instructor's Resources

**Solutions Manuals.** The comprehensive Solutions Manuals contain the answers to all questions and cases and the solutions with detailed derivations for all exercises and problems. Each chapter contains two end-of-chapter-material classification tables at the beginning of each chapter. In Table I, all five types of items are categorized by key topics in the chapter. In Table II the exercises, problems, and cases are listed with a brief description of the item, an analysis of the degree of difficulty, and an estimate of the time frame required to complete each item. Preceding each section of case solutions and problem solutions is a discussion of the purpose of each case and each problem. Also available on diskette.

**Solutions Transparencies.** Packaged in an organizer box with chapter file folders, these transparencies feature detailed solutions to all exercises and problems in the textbook, and suggested answers to the cases. They feature large, bold type for better projection and easy readability in large classroom settings. Accuracy is assured—all solutions were extensively checked by the authors and reviewers.

**Examination Book and Test Bank.** This collection of examination questions and problems for each chapter in the textbook, accompanied by answers and solutions, includes derivations for all multiple-choice questions requiring computations. In addition to the examination material provided for each chapter, comprehensive achievement tests covering multiple chapters are also included. Each chapter includes a Summary of Objectives by Questions linking test items to learning objectives.

**Computerized Test Bank.** The collection of objective questions and exercises with answers for each chapter in the textbook is also available for use with IBM and IBM true-compatibles running Windows 3.1 or higher. The *Computerized Test Bank* offers a number of valuable options that allow instructors to create multiple versions of the same test by scrambling questions; generate a large number of test questions randomly or manually; and modify and customize test questions by changing existing problems or adding new problems.

**Test Preparation Service.** Simply call Wiley's special number (1-800-541-5602) with the questions you want on an examination. Wiley will provide a customized master exam within 24 hours. If you prefer, random selection from a number of chapters is possible.

**Instructor's Manual.** The Instructor's Manuals are a comprehensive resource guide designed to assist professors in preparing lectures and assignments. The manuals are set in a print size large enough for easy reading or use as transparency masters. The Instructor's Manuals include sample syllabi for use of the textbook. A correlation chart for all end-of-chapter exercises and problems helps instructors adapt their lecture materials for a smooth transition to the Tenth Edition. The Instructor's Manuals also include a series of discussions on how to incorporate ethics material, group activities and communication activities in the course.

Included for each chapter are an *assignment classification table*; an *assignment characteristics table*; a *list of study objectives* in extra large, boldface print for transparencies; a *chapter review* of the significant topics and points contained in the chapter; *enhanced lecture outlines* with teaching tips and references to text material; *suggestions for integrating supplements* into the classroom; illustrations, including diagrams, graphs, questions, and exercises, for use as classroom handouts, overhead transparencies, in-class quizzes or demonstrations (solutions are provided); and an annotated bibliography for each chapter. Also available on diskette.

**Teaching Transparencies.** Over one hundred illustrations are available in four-color format. The authors have created these illustrations as additional examples. Designed to support and clarify concepts in the text, the Teaching Transparencies will enhance lectures. Suggestions on how to integrate the Teaching Transparencies are included in the Instructor's Manuals.

**PowerPoint Presentation Material.** This PowerPoint lecture aid contains a combination of key concepts, images, and problems from the textbook for use in the classroom. Designed according to the organization of the material in the textbook, this series of electronic transparencies can be used to reinforce accounting principles visually and graphically.

**Additional Solutions Manuals.** Solutions Manuals are also available for the following:

- Ø Solving Intermediate Accounting Problems Using Excel
- Ø Rockford Corporation Practice Set

**Checklist of Key Figures.** A list of key amounts for problems allows students to verify the accuracy of their answers as they work through the assignments. Available for download through <http://www.wiley.com/college.html>.

**Instructor's Resource System on CD-ROM.** Responding to the changing needs of instructors, the Supplement CD-ROM provides the instructor support material in an easy to use and navigate electronic format. This CD-ROM contains all the print supplements, as well as the electronic ones, for use in the classroom, for printing out material, or for downloading and modifying.

## Student Active Learning Aids

**Working Papers.** Working Papers are partially completed accounting forms for all end-of-chapter exercises, problems, and cases. A convenient resource for organizing and completing homework assignments, they demonstrate how to correctly set up solution formats and are directly tied to textbook assignments.

**Student Study Guide.** The Student Study Guide is a comprehensive review of accounting and a powerful tool for students to use in the classroom, guiding students through chapter content, tied to learning objectives, and providing resources for use during lectures. This is an excellent resource when preparing for exams.

Each chapter of the Student Study Guide includes learning objectives and a chapter review consisting of 20-30 key points; a demonstration problem linked to learning objectives in the textbook; a glossary; and additional opportunities for students to practice their knowledge and skills through true/false, multiple-choice, and matching questions related to key terms and exercises linked to study objectives. Solutions to the exercises explain the hows and whys so students get immediate feedback. A chapter outline and blank working papers allow students space to take lecture notes and record problems worked in class.

**Problem Solving Survival Guide.** This Self-Study tutorial is designed to improve students' success rates in solving intermediate accounting homework assignments and exam questions. The Self-Study also provides additional insight and tips on how to study accounting. Each chapter includes an overview of key chapter topics and a review of chapter learning objectives; purpose statements for each question, case, or exercise and a direct link to learning objectives; and tips to alert students to common pitfalls and misconceptions, as well as reminders of concepts and principles to help solve problems. A selection of multiple-choice exercises and cases representative of common exam questions or homework assignments enhance student proficiency, and detailed solutions and explanations assist students in the approach, setup, and completion of problems.

**Solving Intermediate Accounting Problems using Excel.** These electronic spreadsheet templates allow students to complete selected end-of-chapter exercises and problems, identified by a spreadsheet icon in the margin of the text. The manuals, which include the disks, guide students step-by-step from an introduction to computers and Excel, to completing preprogrammed spreadsheets, to designing their own spreadsheets. Prepared for students with a range of experience in spreadsheet applications, these templates and tutorials help students develop and hone their computer skills and expose them to software packages often used in real-world business environments.

**Rockford Corporation: An Accounting Practice Set.** This practice set can be used at or near the beginning of *Intermediate Accounting*, and provides material that can be assigned in conjunction with Chapter 3, "A Review of the Accounting Process." This edition provides an alternative set of instructions so that the instructor has the choice of two sets of data to assign. The practice set has been designed as a student review and update of the accounting cycle and the preparation of financial statements that are covered in the traditional first-year principles of financial accounting. Completion of this practice set requires the student to (1) analyze transactions, (2) journalize transactions, (3) post to the general ledger and to subsidiary ledgers, (4) prepare year-end adjusting entries, (5) use a 10-column work sheet, (6) prepare financial statements (including the optional preparation of a statement of cash flows), and (7) close the accounts. This practice set is estimated to take between 10 and 14 hours to work. A solutions manual is available for instructors.

This practice set is also available computerized, with an accompanying diskette and documentation.



# Sample Syllabi

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# TWO-SEMESTER SEQUENCE SYLLABI

This two-semester sequence rearranges the chapter coverage slightly from the textbook order, is based on **three one-hour sessions per week** (42–45 sessions a semester), and schedules three or four interim exams, some quizzes, and a final exam. (All exams are 1 to 2 hours in length.) Appendices coverage is also included. FRP = Financial Reporting Problem; FSA = Financial Statement Analysis; IRC = International Reporting Case)

## FIRST SEMESTER

Meetings	Reading from Text	Assignments
<u>Week 1</u>		
1	Introduction and overview	None
2	Chapter 3	E4, E16, E17
3	Chapter 3; Appendix 3A	E24, P10, P11, P12
<u>Week 2</u>		
4	Chapter 1	C8, FRP
5	Chapter 2	E1, E5, C1,
6	Chapter 2	E3, C3, FRP
<u>Week 3</u>		
7	Chapter 4	E3, E9, C4
8	Chapter 4	E10, E14, P3, P7
9	Chapter 4, Appendix 4A	E17, P5, Ethics Case
<u>Week 4</u>		
10	Chapter 5	P7, C1, C3
11	Chapter 5, Appendix 5A	E6, E9, P5, IRC
12	EXAM I (Chapters 1–5)	Handout Sol. P5-6 (a)
<u>Week 5</u>		
13	Chapter 6; Appendix 6A	E4, E7, E12, E19, E24
14	Chapter 6	P1, P3, P7, P9, Ethics Case
15	Chapter 19	E6, E13, C2
<u>Week 6</u>		
16	Chapter 19	E9, E14, P7
17	Chapter 19	P8, P13
18	Chapter 19; Appendix 19A	E23, C8
<u>Week 7</u>		
19	Chapter 7; Appendix 7A	E21, E22, FRP
20	Chapter 7	E16, P3, P8, P11
21	Chapter 7	E12, E14, P7

**FIRST SEMESTER (continued)**

<b>Meetings</b>	<b>Reading from Text</b>	<b>Assignments</b>
<u>Week 8</u>		
22	Chapter 8	E5, E17
23	Chapter 8	E25, P2, P5
24	Chapter 8	P11, C8-10, Ethics Case
<u>Week 9</u>		
25	Chapter 9	E2, E3, E16
26	Chapter 9	E20, E21, E24
27	Chapter 9	P8, P10, FSA Case 1
<u>Week 10</u>		
28	Chapter 9; Appendix 9A	Q19, E25, E26, E27
29	EXAM II (Chapters 6–9, 19)	
30	Chapter 10	E2, E5, E9, P9
<u>Week 11</u>		
31	Chapter 10	E21, E23, E25, P9, P10
32	Chapter 11	E2, E9, P4, C1
33	Chapter 11; Appendix 11A	E11, E13, E25, P2
<u>Week 12</u>		
34	Chapter 11	E16, E17, E21, P7
35	Chapter 12	E10, P3, P4, C2
36	Chapter 12; Appendix 12B	E13, E16, P10
<u>Week 13</u>		
37	Chapter 12; Appendix 12A	Q24, E15, E17, E18, E21
38	Chapter 13	E1, E3, E5, E7
39	Chapter 13; Appendix 13A	E8, E21, P15
<u>Week 14</u>		
40	Chapter 13	P6, P9, P10
41	Review	
42	EXAM III (Chapters 10–13)	

## SECOND SEMESTER

Meetings	Reading from Text	Assignments
<u>Week 1</u>		
1	Introduction	None
2	Chapter 14	E1, E10, C1
3	Chapter 14	E16, P8, P13
<u>Week 2</u>		
4	Chapter 14 and 14A	E27, E28, P17
5	Chapter 15	E2, E8, C1
6	Chapter 15	E11, P6, C2
<u>Week 3</u>		
7	Chapter 15 and 15A	E14, P12, C4
8	Chapter 16	E4, E8, C2, C3
9	Chapter 16	P8, P10, FRP
<u>Week 4</u>		
10	EXAM I (Chapters 14–16)	
11	Chapter 17	E2, E6, E7
12	Chapter 17	E15, E20, E21, E22
<u>Week 5</u>		
13	Chapter 17	C4, C6, FRP
14	Chapter 17; 17A	E11, E12, E13, C5
15	Chapter 17; 17B	E23, E27, P8
<u>Week 6</u>		
16	Chapter 18	E2, E3, E6, P8
17	Chapter 18	E17, E18
18	Chapter 18	E11, P17
<u>Week 7</u>		
19	Chapter 18; 18A	E19, E21, P14
20	Chapter 18; 18B	E24, E25
21	Chapter 20	E3, E5, E6, P1
<u>Week 8</u>		
22	Chapter 20	E8, E11, E14, E15
23	Chapter 20	E9, E26, E27, P5
24	Chapter 20; 20A	E28, P8, P9
<u>Week 9</u>		
25	EXAM II (Chapters 17, 18, and 20)	
26	Chapter 21	E2, E3, E6
27	Chapter 21	E8, E10



## SECOND SEMESTER

Meetings	Reading from Text	Assignments
<u>Week 10</u>		
28	Chapter 21	E11, E14, E15, P1
29	Chapter 21 and 21A	E23, E24, E25
30	Chapter 22	E1, E14, P1, C3
<u>Week 11</u>		
31	Chapter 22	E10, P2, C2
32	Chapter 22	E2, E8, P10, P11
33	Chapter 22 and 22A	E15, E16, C6, P17
<u>Week 12</u>		
34	EXAM III (Chapters 21 and 22)	
35	Chapter 23	E3, E9, P4, P5
36	Chapter 23	E10, E12, P9
<u>Week 13</u>		
37	Chapter 24	E3, P2, C1
38	Chapter 24	E4, P3, C2
39	Chapter 24	E23, P10
<u>Week 14</u>		
40	Chapter 24	C3, C5, FRP
41	Chapter 25	C2, C8, C11, FRP
42	Chapter 25	E1, E3, P1, P2
<u>Week 15</u>		
43	Chapter 25; 25A	E14, P3, P4
44	Review and Perspective	
45	EXAM IV (Chapters 23–25)	

# ONE-SEMESTER COURSE SYLLABUS

**Intermediate Accounting:** This syllabus is prepared on the assumption that only one semester is available to cover **Intermediate Accounting**. In devising such a course, it is necessary that a number of topics be omitted or only partially discussed. It has also been assumed that a **conceptual orientation** must be given in such a course and therefore the use of case material from the textbook is emphasized. This syllabus is designed for three one-hour sessions per week, and forty-two sessions in total. In addition, three examinations are scheduled. No appendices are covered. (FRP = Financial Reporting Problem; FSA = Financial Statement Analysis; IRC = International Reporting Case)

## SECOND SEMESTER

Meetings	Reading	Assignments
<u>Week 1</u>		
1	Chapter 1	C8, FRP
2	Chapter 2	E3, C3, FRP
3	Chapter 4	E2, E11, C3,
<u>Week 2</u>		
4	Chapter 4	E10, E14, P3, P7
5	Chapter 5	E3, E6, C5
6	Chapter 5	E11, FRP, IRC
<u>Week 3</u>		
7	Chapter 7	E12, E14, E16
8	Chapter 7	P8, P11, FRP
8	Chapter 8	E25, P2, P11
<u>Week 4</u>		
10	Chapter 8	C8-10, Ethics Case
11	Chapter 9	E3, E20, P8
12	Chapter 9	E24, P10, FSA Case 1
<u>Week 5</u>		
13	Chapter 13	E3, E7, P6, P10
14	Chapter 10	E2, E5, E9, P9
15	Chapter 10	E21, P9, P10
<u>Week 6</u>		
16	Chapter 11	E2, E9, C1
17	Chapter 11	E17, E21, P7
18	EXAMINATION	
<u>Week 7</u>		
19	Chapter 12	E10, P3, P4, C2
20	Chapter 14	E1, E10, C1
21	Chapter 14	E16, P8, P13

## ONE SEMESTER (continued)

Meetings	Reading	Homework Assignments
<u>Week 8</u>		
22	Chapter 18	E2, E3, E6, P8
23	Chapter 18	E11, P11
24	Chapter 15	P6, C1, C2
<u>Week 9</u>		
25	Chapter 16	E4, E8, C2, C3
26	Chapter 16	P8, P10, FRP
27	Chapter 17	E2, E6, E7, E15
<u>Week 10</u>		
28	Chapter 17	C4, C6, FRP
29	Chapter 19	P2, P6, P7
30	Chapter 19	E13, E15, C1
<u>Week 11</u>		
31	Chapter 20	E8, E11, E14, E15
32	Chapter 20	E9, E26, E27, P5
33	Chapter 21	E2, E6, E8, E10
<u>Week 12</u>		
34	Chapter 21	E11, E14, E15, P1
35	Chapter 22	E1, P1, C3
36	Chapter 22	P2, P10, C2
<u>Week 13</u>		
37	EXAMINATION	
38	Chapter 23	E3, E12, P4, P9
39	Chapter 24	E3, P2, C1
<u>Week 14</u>		
40	Chapter 24	E23, P10, C2
41	Chapter 24	C3, C5, FRP
42	Chapter 25	C2, C3
<u>Week 15</u>		
43	Chapter 25	C9, C11, FRP
44	Review and Perspective	
45	FINAL EXAMINATION	

# THREE-QUARTER SEQUENCE SYLLABI

**Intermediate Accounting:** Three-quarter sequence, assuming three one-hour session per week and thirty sessions a quarter. Two interim exams and a final are scheduled. The amount and order of coverage is similar to that of the two-semester syllabi (one school year in length). (FRP = Financial Reporting Problem; FSA = Financial Statement Analysis Cases; IRC = International Reporting Case)

## FIRST QUARTER

Meetings	Reading from text	Assignments
1	Introduction	
2	Chapter 3	E4, E16, E17
3	Chapter 3 and 3A	E24, P10, P11, P12
4	Chapter 1	C8, FRP
5	Chapter 2	E1, E5, C1
6	Chapter 2	E3, C3, FRP
7	Chapter 5	P7, C1, C3
8	Chapter 5; 5A	E6, E9, P5, IRC
9	Chapter 6	E4, E7, E12, E19
10	Chapter 6	E24, P1, P3
11	Chapter 6	P7, P9, Ethics Case
12	EXAM I (Chapters 1–3, 5 , 6)	
13	Chapter 7	E4, E5, P9
14	Chapter 7	E12, E14, P7
15	Chapter 7; 7A	E21, E22, FRP
16	Chapter 7	E16, P3, P8, P11
17	Chapter 8	E5, E17
18	Chapter 8	E25, P2, P5
19	Chapter 8	P11, C8-10, Ethics Case
20	Chapter 9	E2, E3, E16
21	Chapter 9	E20, E21, E24
22	Chapter 9	P8, P10, FSA Case 1
23	Chapter 9; 9A	Q19, E25, E26, E27
24	EXAM II (Chapters 7–9)	
25	Chapter 19	E6, E13, C2
26	Chapter 19	E9, E14, P7
27	Chapter 19	P8, P13
28	Chapter 19; 19A	E23, C8
29	Review	
30	FINAL—Comprehensive (with emphasis on Chapter 19)	



## SECOND QUARTER

Meetings	Reading from text	Assignments
1	Chapter 4	
2	Chapter 4	E3, E9, C4, P3, P7
3	Chapter 4; 4A	E17, P5, Ethics Case
4	Chapter 13	E1, E3, E5, E7
5	Chapter 13; 13A	E8, E21, P15
6	Chapter 13	P6, P9, P10
7	Chapter 10	E2, E5, E9, P9
8	Chapter 10	E21, E23, E25, P9, P10
9	Chapter 11	E2, E9, P4, C1
10	Chapter 11; 11A	E11, E13, E25, P2
11	Chapter 11	E16, P3, P4, IRC
12	EXAM I (Chapters 4, 10, 11, 13)	
13	Chapter 12	E10, P3, P4, C2
14	Chapter 12; 12B	E13, E16, P10
15	Chapter 12; 12A	Q24, E15, E17, E18, E21
16	Chapter 14	E1, E10, C1
17	Chapter 14	E16, P8, P13
18	Chapter 14; 14A	E27, E28, P17
19	Chapter 15	E2, E8, C1
20	Chapter 15	E11, P6, C2
21	Chapter 15; 15A	E14, P12, C4
22	EXAM II (Chapters 12, 14, 15)	
23	Chapter 16	E4, E8, C2, C3
24	Chapter 16	P8, P10, FRP
25	Chapter 17	E2, E6, E7
26	Chapter 17	E15, E20, E21, E22
27	Chapter 17; 17A	E11, E12, E13, C4
28	Chapter 17; 17B	E23, E26, P8
29	Review	
30	FINAL—Comprehensive (with emphasis on Chapters 16 and 17)	