

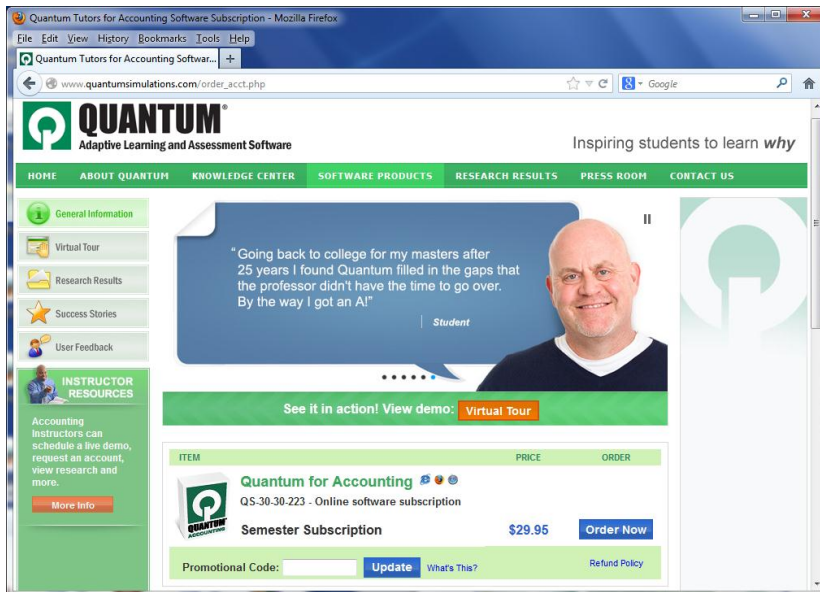
QUANTUM FOR ACCOUNTING: STUDENT ACCESS INSTRUCTIONS AND SELF-STUDY ASSIGNMENTS

Quantum’s intelligent adaptive learning and assessment software will help you master core accounting topics and skills needed to be successful in the course. With Quantum, you can:



- Receive personal, step-by-step feedback on your own work
- Target key topics and concepts where you need the most help and practice
- Ask questions when the instructor isn’t available or the tutoring lab is closed
- See what you’ve mastered with “How Am I Doing?” reports

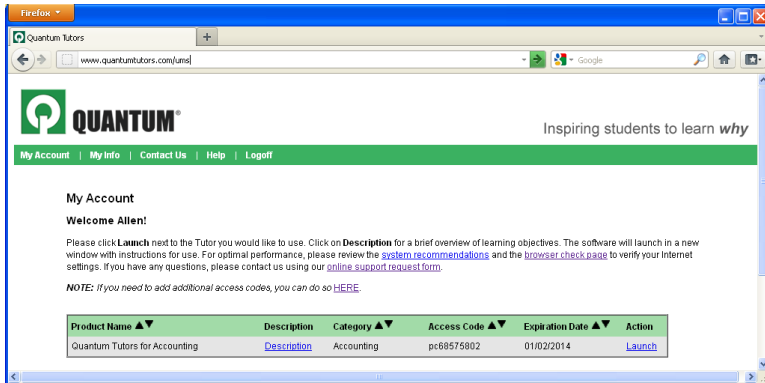
GETTING STARTED



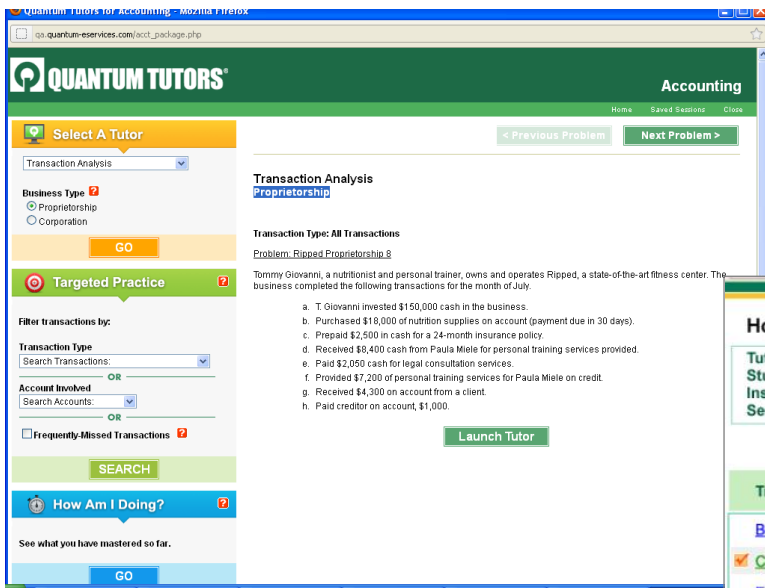
- 1 Go to www.quantumhelps.com and click **New Student? Register Here**.
- 2 Complete the **New Student Registration** form.
- 3 When prompted, enter the access code (starts with the letters “pc”) provided by your instructor and click **“Submit”** and you will have access to the software.

Enter Access Code: [What's this?](#)

4 Click “Launch” to begin your practice session and follow the instructions provided.



5 After launching Quantum, select your **topic** and **business type** and click “GO”. Click “Launch” to begin work on a problem.



How Am I Doing?

Tutor: Transaction Analysis (Corporation)
 Student Name: John Miller
 Instructor: Mr. Smith
 Section: General

Time Spent: 317 minutes
 Transactions Completed: 65
[Update Report](#)

| Transaction Type | Mastery* | | |
|---|---------------------|--------------------|-------------------|
| | Accounting Equation | Accounting Journal | Accounting Ledger |
| Borrowing money from bank | In Progress | In Progress | Mastered |
| <input checked="" type="checkbox"/> Collecting on receivables | Mastered | Mastered | Mastered |
| Events that aren't transactions | In Progress | In Progress | Mastered |
| Investments for stock | In Progress | Not Attempted | In Progress |
| Involving more than two accounts | In Progress | In Progress | Not Attempted |
| <input checked="" type="checkbox"/> Paying dividends | Mastered | Mastered | Mastered |
| Paying expenses | Not Attempted | Not Attempted | Not Attempted |
| <input checked="" type="checkbox"/> Payments to creditors | Mastered | Mastered | Mastered |
| Prepaying expenses | In Progress | Mastered | In Progress |
| Providing services to customers | In Progress | In Progress | Mastered |
| Purchases on credit | Not Attempted | Mastered | Mastered |
| Purchases using cash and credit | In Progress | Mastered | Mastered |

* You must get 3 transactions correct in a row without errors for the Accounting Equation, Accounting Journal and Accounting Ledger to achieve mastery for each transaction type.

6 At any time during your practice session, click “GO” under **How Am I Doing?** to see concepts mastered, in progress and not attempted. Click on the concept link for more targeted practice. As you complete work, click “Update Report” to view progress. All of your work is automatically saved even if you don’t click Update Report.

Questions? Watch a **Virtual Tour** to learn about key features of Quantum at:

www.quantumhelps.com/qvt_acct.html

Need Help? Contact Quantum Support at www.quantumhelps.com/support.php

HERE ARE YOUR ASSIGNMENTS

As each topic is assigned by your instructor during the course, your goal is to **turn all of the concepts green (High Mastery)** on your **How Am I Doing?** report. Requirements for mastery vary by topic (refer to your **How Am I Doing?** reports for details).

To assign credit for work completed, your instructor has access to real-time assessment and How Am I Doing? reports to measure time spent, improvement/mastery achieved and more.

To receive credit, be sure to complete work in the timeframe required by your instructor.

| # | TOPIC | LEARNING OBJECTIVE |
|----|---|--|
| 1 | Transaction Analysis | Understand the effect of various types of transactions on the accounting equation, accounting journal and accounting ledger. |
| 2 | Adjusting Entries | Learn about accrual-based accounting and how to adjust balance sheet and income statement accounts to allocate revenues and expenditures to the period in which they occurred. |
| 3 | Financial Statement Preparation | Understand the trial balance and how to prepare the income statement, statement of retained earnings (statement of owner's equity for proprietorships) and balance sheet. |
| 4 | Inventories and Cost of Goods Sold | Understand the FIFO, LIFO and weighted average cost flow models and how businesses use them to calculate the cost of goods sold. Learn how these inventory costing methods affect the company's financial statements. |
| 5 | Accounting for Receivables | Learn how to record activities related to accounts receivable and adjust for bad debts using the percentage of credit sales, percentage of receivables and aging of receivables methods. |
| 6 | Plant Assets | Learn how to prepare adjusting entries for depreciation of plant assets using the straight-line, units-of-production and double-declining - balance methods. Learn how each of these depreciation methods affect the company's financial statements. |
| 7 | Stockholders' Equity | Learn how to record journal entries for stock and dividend transactions and understand the impact on the company's financial statements. |
| 8 | Long-Term Liabilities | Learn how to record journal entries for notes and bonds over multiple years and understand the impact on the company's financial statements. |
| 9 | Statement of Cash Flows | Learn how to classify business activities as operating, investing or financing and the concepts and steps required to prepare the statement of cash flows using the indirect method. |
| 10 | Cost-Volume-Profit | Understand key concepts that relate price, cost, sales volume and net income. Learn about behavior of revenue and costs, contribution margin, break-even point, targeted profit analysis and margin of safety. |

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