FALL 1996

ACCT 301
FINANCIAL
ACCOUNTING

STUDENT PACKET

MEDIA-BASED
INSTRUCTION

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Dear Student:

**WELCOME TO MEDIA-BASED INSTRUCTION!**

Enclosed you will find the following information pertaining to your television course:

- Course Syllabus
- Telecourse/Teleclass Viewing Chart
- Broadcast Schedule for Jones Intercable, Channel 29
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If this is the first time you have taken a television course, we strongly suggest that you view our ORIENTATION tape for television courses, which is less than ten minutes long. Copies in VHR format are on reserve in the University Library for viewing there or for checking out and watching at home. The videotape and Student Handbook were developed to answer some of the questions you may have about test taking, viewing opportunities for course videotapes, how to best organize your study time, and other procedures.

There are at least two (2) sets of videotapes at the University Library for viewing in the library and at least three (3) sets for viewing at home. Videotapes for home viewing can be checked out for one week. Please note that there is usually a rush on the tapes in the library at the beginning and at the end of the trimester. Four local libraries and four colleges within a 40 mile radius of Governors State University also have selected videotapes. Some courses are carried by Jones Intercable Channel 29 (See Viewing Chart).

Textbooks, study guides, videotapes for some courses, and other required material may be purchased from Follett’s Bookstore at Governors State University. The Bookstore’s hours and telephone number are in the Student handbook. For updated recorded information about orientations, meetings, and exam dates, call (708) 534-4091 from a touch-tone telephone. You will need the course reference number.

If you have any questions, please contact Media Based Instruction at (708) 534-4088.

**GOOD LUCK ON YOUR LEARNING ADVENTURE!**

Sincerely,

Karen Evans-Thomas
Media-Based Instruction

Enclosures
FINANCIAL ACCOUNTING

BROADCAST TITLE: Financial Accounting

COURSE NUMBER: ACCT 301 S

REFERENCE NUMBER: 22056

CREDIT HOURS: 3 Undergraduate Credit Hours

DESCRIPTION: This course is an introduction to the fundamentals of accounting. The student will be expected to learn fundamental accounting theory and procedures and apply them to a variety of accounting problems.

TUITION AND FEES: Undergraduate: $283.50  Graduate: $297.00

ORIENTATION: GSU  Saturday, Sept. 7, 1996, 10 a.m. or Saturday, Sept. 14, 1996, 10 a.m.

INSTRUCTOR: Dr. Aida Shekib

DISCUSSION/EXAM SCHEDULE: There will be scheduled discussion/exam sessions at Governors State University

Saturdays, 10:00 a.m.

Meetings  October 5, 1996  Exams  October 12, 1996
November 2, 1996  November 9, 1996
December 7, 1996  December 14, 1996


Study guide to accompany textbook.

VIDEOTAPES: 22 one-hour tapes

VIEWING: GSU Library
Lansing Public Library
Mokena Community Public Library
Orland Park Public Library
Kankakee Community College
Parkland College
Jones Intercable of Southern Suburbs - Channel 29
GOVERNORS STATE UNIVERSITY
COLLEGE OF BUSINESS AND PUBLIC ADMINISTRATION

COURSE TITLE: FINANCIAL ACCOUNTING

PROFESSOR: Dr. Aida Shekib

COURSE NUMBER: ACCT 301, Teleclass

OFFICE HOURS: Monday-Thursday (hours vary)

OFFICE PHONE: (708) 534-4969 (Voice Mail)

SECRETARY: Virginia Thurston (708) 534-4937 (Voice Mail)


COURSE DESCRIPTION:

This course is an introduction to the fundamentals of accounting. The student will be expected to learn fundamental accounting theory and procedures and apply them to a variety of accounting problems.

METHOD OF EVALUATION:

Your grade for the course will be determined as follows:

Exam I -- 30% of grade Chapters 1-4
Exam II -- 30% of grade Chapters 5, 7, 8, 9
Exam III -- 40% of grade Chapters 10, 11, 14, 19

NOTES:

Solutions to problems are on reserve in the library.

The following pages include a list of learning objectives to guide the student through each of the chapters covered in the course. After each objective is listed the exercises and problems that will help the student master the material for the learning objective. Students will do required problems from this list. These assignments are a minimum amount of work needed to familiarize the student with the material, and the student should complete as many other problems as needed in order to master the learning objective.

It is the intention of this University to support full participation of all students, regardless of physical ability level. Thus, if any student needs consideration of his/her physical abilities in order to complete the course, please notify the instructor as soon as possible.

HOMEWORK

All accounting courses requires homework. This course is no exception. Be prepared to work hard to master the material. There is no substitute for solving problems in accounting.
EVALUATION

Periodic examinations will be given in order to measure the student's progress in the course (see page 3). In order to receive credit for any work done, the student must show his/her computations and clearly label his/her answer(s), when necessary. Points may be deducted for not showing your calculations, not clearly labeling your work, and not presenting the work in an orderly and logical manner.

This course will include three (3) examinations. Examinations will consist of a mixture of objective questions and short problems. No makeup exams are given. Be on time for exams. No exams can be taken late or early. Students may use a calculator for each exam. The tests will cover the following material:

Exam 1: Chapters 1, 2, 3 and 4
Exam 2: Chapters 5, 7, 8, 9
Exam 3: Chapters 10, 11, 14, 19 100 points

Grade Distribution

A 90 to 100 percent
B 80 to 89 percent
C 70 to 79 percent
D 60 to 69 percent
F Below 60 percent
Examinations are not designed to be comprehensive. However, accounting knowledge is cumulative. Thus, understanding of prior concepts is necessary to successful completion of this course.

**Meetings** - Saturdays, 10 a.m.

October 5, 1996  
November 2, 1996  
December 7, 1996

**Exams** - Saturdays, 10 a.m.

October 12, 1996  Exam 1, Chapter 1, 2, 3, 4  
November 9, 1996  Exam 2, Chapters 5, 7, 8, 9  
December 14, 1996  Exam 3, Chapters 10, 11, 14, 19

The instructor reserves the right to change or adjust any part of this syllabus as circumstances necessitate. All changes will be announced in review periods.

**Key:**

- Q: Question
- P: "A" Problems ONLY
- E: Exercise
- C: Case

**Week 1**

**CHAPTER 1—Accounting: The Language of Business**

Major objectives of Chapter 1: After reading Chapter 1 and doing assigned problems, the student will be able to:

1. Define accounting and explain the purpose of an accounting system.
   - Q: 1, 6
   - E: 1, 7, 10
2. Define and give an example of an asset account, a liability account and an owner’s equity account, which are the three major elements of a balance sheet.
   - Q: 15, 16, 17
3. Define the cost principle, going-concern assumption, objectivity principle, and stable-dollar assumption and illustrate how they determine asset valuation.
   - Q: 18
   - E: 4
   - P: 2
4. Define the balance sheet and its significance to the business.

   Q:  22
   C:  1, 4

5. Define transaction and illustrate the direct effects of typical transactions on the balance sheet items of an entity.

   Q:  4, 21, 23, 24, 25
   E:  5, 6, 7, 8
   P:  3, 4, 4, 5

6. Prepare a balance sheet.

   E:  2, 3
   P:  1, 2, 4, 5

7. Describe the advantages and disadvantages of each form of business entity - proprietorship, partnerships, and corporations and illustrate the differences.

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**Week 1**

**CHAPTER 2—Recording Changes in Financial Position**

**Major objectives of Chapter 2:** After reading Chapter 2 and doing assigned problems, the student will be able to:

1. Define and illustrate a ledger account and apply the rules of debits and credits to balances and changes in asset, liability and owners' equity accounts.

   Q:  1, 2, 3, 4; 5, 7, 9

2. Analyze asset, liability and owners' equity transactions in the form of debits and credits and with the help of a general ledger.

   Q:  8
   E:  2, 3, 4
   P:  4, 6

3. Define journal, prepare (journalize) journal entries and post them to the general ledger.

   Q:  10, 11, 12, 13
   E:  6
   P:  1, 2, 5, 6
FINANCIAL ACCOUNTING

4. Verify the accuracy of the posting by preparing a trial balance and a balance sheet from the trial balance.

Q: 14, 15
E: 5, 7
P: 3, 4, 5
C: 1

5. Comprehensive Problem - "Little Bear Railroad Inc." (OPTIONAL)

Week 1

CHAPTER 3—Measuring Business Income

Major objectives of Chapter 3: After reading Chapter 3 and doing assigned problems, the student will be able to:

1. Define and illustrate revenues, expenses, net income, dividends and retained earnings.

Q: 1, 2, 3, 10
E: 5

2. Define and illustrate accounting time-period assumption, the realization principle, and the matching principle as applied to revenue and expenses.

Q: 6, 8
E: 3, 4
C: 1, 2

3. Analyze, journalize, and post revenue and expense transactions in the form of debits and credits.

Q: 5, 9, 11
E: 6
P: 1, 2, 5, 7

4. Journalize and post adjusting entries for the depreciation of long-term assets.

Q: 16
E: 7
P: 5, 6, 7

5. Prepare an adjusted trial balance, income statement, statement of owners' equity and balance sheet.

Q: 13, 14, 15
E: 2, 8
P: 4, 5, 6, 7
6. Journalize and post the entries to close the revenue, expense, income summary and drawing accounts.

Q: 17
E: 9
P: 3, 4, 5, 6, 7

7. List the eight steps in the accounting cycle.

P: 7

8. Differentiate between the accrual basis and the cash basis of accounting.

Q: 20

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<tr>
<th>Week 2</th>
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<tbody>
<tr>
<td>CHAPTER 4—Completion of the Accounting Cycle</td>
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</table>

**Major objectives of Chapter 4:** After reading Chapter 4 and doing assigned problems, the student will be able to:

1. Analyze, journalize and post adjusting entries to: (a) apportion recorded costs; (b) apportion unearned revenue; (c) record unrecorded expenses; (d) record unrecorded revenue; and (e) estimate depreciation.

Q: 1, 2, 3, 4, 5, 6, 9, 10, 11
E: 2, 3, 4, 5, 6, 7, 8, 9, 11
P: 1, 2
C: 4

2. Prepare an income statement, a statement of owners' equity and balance sheet using an adjusted trial balance.

Q: 7, 8, 12
E: 14

3. Journalize and post reversing entries.

P: 6 (Do reversing entries, when necessary and post them)

**October 12, 1996**

**EXAMINATION 1**

**CHAPTERS 1, 2, 3, 4**
Major objectives of Chapter 5: After reading Chapter 5 and doing assigned problems, the student will be able to:

1. Analyze and illustrate transactions for revenue from sales, sales returns and allowances and sales discounts.
   
   Q: 1, 2, 3, 4, 5  
   E: 1, 2, 3, 4  
   P: 1

2. Define the periodic and perpetual inventory systems and illustrate transactions for purchases, purchases returns and allowances, purchase discounts, and transportation under the periodic inventory systems.
   
   Q: 2  
   E: 1, 2, 3, 4, 5, 6, 7  
   P: 4  
   C: 1

3. Compute Cost of Goods Sold using the periodic and perpetual inventory system.
   
   Q: 5, 6, 9  
   E: 4, 5, 6, 7  
   P: 1, 2

4. Prepare a multiple-step income statement.
   
   Q: 18  
   P: 1

5. Describe and prepare financial statements.
   
   Q: 15  
   P: 7

6. Analyze and illustrate sales tax transactions.
   
   Q: 4  
   E: 4

7. Compute and analyze the current position of a firm.
   
   Q: 15, 16, 17  
   E: 8  
   P: 6, 7
CHAPTER 7--The Control of Cash Transactions

Major objectives of Chapter 7: After reading Chapter 7 and doing assigned problems, the student will be able to:

1. Define and illustrate cash transactions.
   
   Q: 1, 2, 7, 8, 9, 10, 13-17
   E: 6, 7, 8, 10, 11
   P: 2, 3

2. List the basic requirements for internal control over cash.
   
   Q: 12
   E: 2, 3, 4
   P: 1

3. Prepare journal entries for a petty cash fund.
   
   Q: 18, 19
   E: 12, 13
   P: 5

4. Reconcile the cash balance in an organization's books with that shown by the bank and prepare the necessary journal entries.
   
   Q: 2, 3, 5, 6, 8
   E: 2, 3
   P: 4

CHAPTER 8--Receivables

Major objectives of Chapter 8: After reading Chapter 8 and doing assigned problems, the student will be able to:

1. Describe and illustrate how accounts receivable are valued using the specific write-off method and the allowance methods of accounting for uncollectible accounts.
   
   Q: 1-12
   E: 4, 5
   P: 2, 4

2. Compute the accounts receivable turnover and describe its significance.
   
   E: 6
   P: 1
3. List the basic requirements for internal control over accounts receivable.
   Q: 1, 2
   C: 1

4. Compute the estimated uncollectible accounts by the Balance Sheet and Income Statement approaches.
   Q: 4, 11
   E: 2, 3, 4
   P: 2, 3, 4

5. Compute interest for notes receivable.
   Q: 14
   E: 7

6. Describe and illustrate sales on an Installment Plan.
   Q: 3, 4 (page 393)

7. Describe and illustrate transactions for receiving a note receivable, receiving payment of the note and default on the note by the maker.
   Q: 15
   E: 7, 9
   P: 5

8. Describe and illustrate the discount of notes receivable and its subsequent payment or default.
   P: 5

9. Describe and illustrate the accounting for notes receivable with interest included in the face amount.
   E: 1, 2 (pages 393-394)
   P: 1, 2 (pages 394-395)

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**Week 5**

**CHAPTER 9--Inventories**

**Major objectives of Chapter 9:** After reading Chapter 9 and doing assigned problems, the student will be able to:

1. Describe and illustrate the differences between perpetual and periodic inventory systems.
   Q: 11, 14, 15, 16
   E: 9, 10
   P: 2, 9
2. Describe and illustrate the effects of inventory errors on measurements of financial performance and position.

Q: 17, 20, 21
E: 11
P: 1, 10

3. Define the importance and methodology of taking a physical inventory.

Q: 4, 5, 6, 13
E: 10

4. Describe and illustrate the inventory valuation methods (specific identification, average cost, FIFO and LIFO) and their effects on the measurement of assets and net income.

Q: 6, 7, 8, 9, 11, 23
E: 1, 2, 3, 4, 5
P: 4, 5, 6, 8

5. Describe and illustrate the relationship of the lower-of-cost-or-market rule (LCM) and the valuation of inventories.

Q: 12
E: 4, 6
P: 7

6. Compute the estimated ending inventory using the gross profit and the retail methods.

Q: 18-20
E: 12, 13
P: 5, 11

7. Describe and illustrate the records and journal entries for the perpetual inventory system.

Q: 13
E: 10
P: 9

8. Describe and calculate Inventory Turnover Rate.

Q: 22
E: 14
CHAPTER 10—Plant and Equipment, Depreciation and Intangible Assets

Major objectives of Chapter 10: After reading Chapter 10 and doing assigned problems, the student will be able to:

1. Define plant assets and illustrate how their cost is determined and recorded.
   Q: 2
   E: 2
   P: 1

2. Differentiate between capital expenditures and revenue expenditures.
   Q: 2, 3
   E: 2, 3

3. Define depreciation, book value, depreciable value, salvage value, and asset life.
   Q: 5, 6, 7, 8, 11, 14
   P: 4

4. Describe and illustrate the estimate of depreciation using the: (a) straight-line method, (b) units-of-output method, (c) declining-balance method, and (d) sum-of-the-years'-digits method for full years and fractional years.
   Q: 9, 10
   E: 1-3 (pages 502) 4, 5, 6, 8
   P: 2, 3, 4

5. Describe and illustrate the disposal of plant and equipment by discarding or sale and the recording of gains and losses.
   E: 9, 10
   P: 5
   C: 3

6. Describe and illustrate change in accounting estimate.
   Q: 12
   E: 8

7. Describe and record intangible assets and amortization.
   Q: 16, 17, 18, 19, 20
   E: 11
   P: 6
   C: 3
8. Describe and record natural resources and depletion.

Q: 21
E: 12
P: 6

Week 7

CHAPTER 11 -- Current Liabilities and Payroll Accounting

Major objectives of Chapter 11: After reading Chapter 11 and doing assigned problems, the student will be able to:

1. Define and record current and long-term liabilities.
   
   Q: 1, 2, 3 (page 559) 1, 2, 8, 9, 11, 12
   E: 3
   P: 2, 3

2. Define and record notes payable with separate interest charge and notes payable with interest charges included in the face value.

   Q: 4, 5, 6, 7, 10
   E: 2, 3, 4, 5, 7
   P: 2, 3, 4, 6, 8

3. Define a loss contingency and illustrate how it is disclosed on the financial statements.

   Q: 16
   C: 2

4. Define and record the employer's liability for payroll and payroll taxes.

   Q: 4-7 (page 559)
   E: 2, 3 (page 560), 2
   P: 2 (page 561)

5. Define and record ratios related to liabilities.

   Q: 14, 15
   E: 8
Major objectives of Chapter 14: After reading Chapter 14 and doing assigned problems, the student will be able to:

1. List the advantages and disadvantages of the corporate form of business.
   Q: 1, 2, 3, 4, 5
   E: 1

2. Define the components of stockholders' equity and prepare a stockholders' equity section of a balance sheet.
   Q: 6, 7, 11
   E: 1, 2, 4, 6
   P: 2, 3, 4, 6

3. Define and differentiate between common and preferred stock and account for the issuance and dividend transactions for each.
   Q: 8, 9
   E: 3, 5
   P: 1, 1, 5

4. Describe the factors that effect the market price of stock.
   Q: 17

5. Analyze and illustrate transactions for stock subscriptions.
   E: 9
   P: 5

6. Analyze and illustrate transactions for noncash exchanges.
   Q: 10, 12
   E: 8

7. Compute the book value per share for common stock.
   Q: 14, 15, 16, 17
   E: 10
   C: 1
Major objectives of Chapter 19: After reading Chapter 11 and doing assigned problems, the student will be able to:

1. Define the concept of cash flow.
   Q: 3

2. Explain how cash flow relates to the income statement, retained earnings, statement and balance sheet.
   Q: 4

3. Identify and classify the activities that affect cash.
   Q: 6, 8, 9, 10, 11, 12, 13
   P: 1

4. Determine the cash flows from operations using the direct and indirect methods.
   Q: 7, 14, 15, 16, 17, 18
   E: 2 (page 693), 2, 3, 4
   P: 1 (page 694) 1, 2

5. Determine the cash flows from financing and investing activities.
   Q: 18, 19, 20, 21
   E: 1, 5, 6
   P: 3

6. Prepare a statement of cash flows using the direct and indirect methods.
   E: 6, 7
   P: 5
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**TELECLASS/TELECLASS**

**FALL 1996 TRIMESTER**
FALL 1996 TRIMESTER

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Crete  Flossmoor  Lansing
Hazel Crest  Matteson  Olympia Fields
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University Park

All courses are offered during the Fall '96 trimester with the exception of:

S ENGL 551 - SHAKESPEARE: POWER AND JUSTICE
S ICS 548 - AFRICAN CIVILIZATIONS
S PHIL 311 - STUDIES IN RELIGION
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<td>SUBSTANCE ABUSE</td>
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<td>ADOL SUB ABUSER (R)</td>
<td>BELIEFS &amp; BELIEVERS (R)</td>
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<tr>
<td>2:00 pm</td>
<td>ISSUES &amp; IMPACT IL INFO SERV (R)</td>
<td>PERSONALITY THEORIES (R)</td>
<td>ISSUES &amp; IMPACT IL INFO SERV (R)</td>
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<tr>
<td>3:00 pm</td>
<td>LIT CHILD &amp; ADOL</td>
<td>INTRO TO MGMT STRAT (R)</td>
<td>LIT CHILD &amp; ADOL (R)</td>
<td>INTRO TO MGMT STRAT (R)</td>
<td>SOCIOPATHICAL IMAGINATION (R)</td>
<td>SOCIOPATHICAL IMAGINATION (R)</td>
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<td>4:00 pm</td>
<td>ADDICTIONS COUNS</td>
<td>URBAN DYNAMICS (R)</td>
<td>ADDICTIONS COUNS (R)</td>
<td>URBAN DYNAMICS (R)</td>
<td>AGAINST ALL ODDS (R)</td>
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<tr>
<td>5:00 pm</td>
<td>THE CHINESE</td>
<td>SURVEY EXCEP STUDENTS (R)</td>
<td>FINANCIAL ACCT (R)</td>
<td>SURVEY EXCEP STUDENTS (R)</td>
<td>FINANCIAL ACCOUNTING (R)</td>
<td>FINANCIAL ACCOUNTING (R)</td>
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<tr>
<td>6:00 pm</td>
<td>MACRO ECONOMICS</td>
<td>ISAO (R)</td>
<td>MACRO ECONOMICS (R)</td>
<td>ISAO (R)</td>
<td>SOCIAL PSYCHOLOGY (R)</td>
<td>SOCIAL PSYCHOLOGY (R)</td>
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<tr>
<td>7:00 pm</td>
<td>FACES OF CULTURE</td>
<td>SCHOOLS &amp; SOCIETY (R)</td>
<td>LIVING LITERATURE</td>
<td>SCHOOLS &amp; SOCIETY (R)</td>
<td>LIVING LITERATURE</td>
<td>LIVING LITERATURE (R)</td>
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<tr>
<td>8:00 pm</td>
<td>GOVT BY CONSENT</td>
<td>DESTINO</td>
<td>PORTRAIT OF FAMILY</td>
<td>DESTINO</td>
<td>THE AMERICAS (R)</td>
<td>DEALING WITH DIVERSITY (R)</td>
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<td>9:00 pm</td>
<td>COMPOSITION</td>
<td>BELIEFS &amp; BELIEVERS (R)</td>
<td>ADOL SUB ABUSER (R)</td>
<td>BELIEFS &amp; BELIEVERS (R)</td>
<td>ADOL SUB ABUSER (R)</td>
<td>ADOL SUB ABUSER (R)</td>
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<tr>
<td>10:00 pm</td>
<td>ISSUES &amp; IMPACT IL INFO SERV (R)</td>
<td>PERSONALITY THEORIES (R)</td>
<td>ISSUES &amp; IMPACT IL INFO SERV (R)</td>
<td>PERSONALITY THEORIES (R)</td>
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<td>ISSUES &amp; IMPACT IL INFO SERV (R)</td>
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<tr>
<td>11:00 pm</td>
<td>LIT CHILD &amp; ADOL</td>
<td>INTRO TO MGMT STRAT (R)</td>
<td>LIT CHILD &amp; ADOL (R)</td>
<td>INTRO TO MGMT STRAT (R)</td>
<td>SOCIAL IMAGE (R)</td>
<td>SOCIOPATHICAL IMAGINATION (R)</td>
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**Note:** Official GSU Holidays Affect Viewing Schedule; Programming for Sept. 2 will be a repeat of Sept. 9. Programming for Nov. 28 - Dec. 7 will be a repeat of Dec. 4 - 5.
RMI MEDIA PRODUCTIONS, INC.
STUDENT TELECOURSE RENTAL SERVICE
GOVERNORS STATE UNIVERSITY COURSES FOR
FALL TRIMESTER -- SEPTEMBER 3, 1996 TO DECEMBER 16, 1996

<table>
<thead>
<tr>
<th>GSU Course #</th>
<th>GSU Course Title</th>
<th>Telecourse Series Title</th>
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<tr>
<td>ANTH 35A</td>
<td>Anthropology in Film</td>
<td>Faces of Culture</td>
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<tr>
<td>ENGL 420</td>
<td>Modern American Poetry: Voices and Visions</td>
<td>Voices and Visions</td>
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<tr>
<td>HIST 534</td>
<td>Modern Chinese History</td>
<td>The Chinese</td>
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<td>HLSC 305</td>
<td>Contemporary Health Issues</td>
<td>Living with Health</td>
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<td>ICS 57A</td>
<td>Latin America: Culture and Society</td>
<td>Americas</td>
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<td>PSYCH 310</td>
<td>Principles of Psychology</td>
<td>Discovering Psychology</td>
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<tr>
<td>PSYCH 512</td>
<td>Child Development</td>
<td>A Time to Grow</td>
</tr>
<tr>
<td>STAT 468</td>
<td>Statistics</td>
<td>Against All Odds</td>
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**What will it cost?**
Telecourse Video Cassette rentals are $55.00 per course, plus $5.25 postage and handling. These fees are non-refundable.

**What's on the Tapes?**
All of the program segments in the entire Telecourse are recorded on extended play videotapes. You will receive either two, three or four tapes depending on the number of segments in the Telecourse.

**How long do I keep the tapes?**
You use the tapes for the semester in which you are enrolled in the Telecourse. You will have thirty (30) days from the conclusion of the course to return the video cassettes. If the tapes are not returned by the 30 day grace period, an additional $55.00 will be charged your charge card, after notification, or you will be billed an additional fee if you paid by check or money order.

**How do I return the tapes?**
You will be provided with a bag or box and a return label. The tapes along with the packing slip listing your name must be returned by certified mail or UPS or any courier service. We suggest that you use UPS because of its tracing capability.

**How do I order the videotapes?**
IT IS REALLY VERY SIMPLE....
Have the following information ready when you decided to give RMI a call to order the videotapes.
A. The Course Name and Title of the Telecourse
B. Have your MasterCard or Visa ready. No other credit cards accepted. You can also send RMI a check or money order. Materials will be sent on receipt of your check or money order. No shipments in advance of payment.
C. Have your current and permanent address information available for our customer service representative.
D. We will need to know the name of the college or university where you are enrolled.
E. Call RMI at **1-800-745-5480** to place your order. Please expect a 10 day delivery period. Special orders will require additional fees. Order before the class begins. In that way would will avoid further delays in receiving your materials. RMI will accept orders 30 days prior to the start of the semester in which you are enrolled.