COURSE SYLLABUS
Accounting 231 500
Fall 2019

Instructor: Esther S Bunn
Department: Gerald W Schlief School of Accountancy
Office: 292K
Phone: 936.468.3105 accounting department (leave message)
E-mail: estherbunn@sfasu.edu (please email me in Brightspace (D2L)
Office Hours: M 9:50 AM-3:50 PM
Other times by appointment only
Online Office Hours: T 9:30-11:00 AM
W 9:00-10:00 PM
TH 6:00-7:30 PM
Class Hours: ACC 343.600 – M 4:00-6:30PM (hybrid class)

Course Materials:
Financial & Managerial Accounting, Wild, Shaw, & Chiappetta, 8th edition
McGraw-Hill Connect access for above listed textbook
4 function calculator (required to be used for mid-term and final exam)

Course Coverage:
Introduction to concepts, principles, processes and uses of accounting information for financial reporting.

General Objective:
To introduce the student to the basic concepts of accounting. This includes the collection, presentation, and analysis of data for all forms of business enterprises.

Course Objectives:
Upon successful completion of this course, the student should be able to:

1. Understand the objectives of financial reporting established by the Financial Accounting Standards Board (FASB).
2. Use current financial accounting terminology.
3. Identify, analyze, and process relevant business transactions.
4. Identify, understand, prepare and analyze an income statement, statement of stockholder’s equity, and balance sheet.
5. Understand, classify and analyze cash flow statement.
6. Describe alternative methods of recognizing and valuing economic resources (assets) and claims on these resources (liabilities).
7. Apply the various methods of valuation and compare the financial statement impact of each.

Cheating and Plagiarism:
Cheating and/or plagiarism will not be tolerated. If a student or students are proved to have cheated or plagiarized material, a grade of F will be given for the assignment and, in certain cases, a grade of F may be awarded for the course. See also “Academic Integrity.”
Getting Started Quiz:
This quiz is located in Brightspace (D2L) and due on the stated due date. After reading/watching all the information provided in Brightspace (D2L) in the “Getting Started” folder under “Content,” take the “Getting Started” quiz. There is only ONE attempt allowed for this quiz and it is a timed quiz.

Connect Orientation Assignment:
This assignment is located in a folder in Connect and is due on the stated due date. These videos provide important details on how to use Connect and complete assignments successfully.

Chapter SmartBook:
Chapter SmartBook activities are due in Connect on the stated due date. These activities help students practice the concepts and objectives taught in the chapter readings and aid in preparing the student for the chapter assignments and exams. You will continue to work through these activities until you have successfully completed each assignment. Please note the amount of time to complete these activities varies by chapter. If you have not read the chapter and become familiar with the content, these activities will take much more time than they are structured to take.

Chapter Concept Overview Videos:
Chapter Concept Overview Videos are due in Connect on the stated due date. These videos replace the “lecture” portion of class by teaching the concepts in each chapter.

Chapter Need-to-Know Videos:
Chapter Need-to-Know Videos are due in Connect on the stated due date. These videos replace the “lecture” portion of class by working out various problems in order to help students apply the concepts taught in each chapter.

Chapter Homework:
All homework assignments are due in Connect on the stated due date. No homework assignments will be accepted late, nor will they be accepted in writing. These assignments allow you to practice the concepts taught in each chapter and aid in preparing you for the exams. You will have 3 attempts to successfully complete these assignments and the highest grade will be recorded. Since it is not practical to assign every problem at the end of the chapter, “Need-to-Know” problems are found throughout each chapter that includes the solutions. There are also “Multiple Choice Quizzes” found at the end of each chapter that includes the solutions. I strongly encourage you to take advantage of these opportunities for additional practice to reinforce the concepts and prepare you for the exams.

Practice Set:
Each student is required to complete the practice set assignments that are located in Connect. THERE ARE 3 PARTS TO THE PRACTICE SET EACH DUE AT DIFFERENT TIMES WITH DIFFERENT POINT VALUES. The opening date and due date for each part is included on your course timeline. These dates vary and are NOT due with “regular” assignments.

Mid-Term & Final Exam:
These exams are located in Connect. They are clearly labeled as “Mid-Term Exam” and “Final Exam.” These exams will make up a total of 43 percent of the final calculated grade. No books, notes, etc., can be used. There are two options available for taking these exams—the first option is to take them on campus at the date, time and location listed on the course timeline. The second option is to take them through a remote proctoring service known as ProctorU on the date and time listed on the course timeline. THESE ARE THE ONLY TWO OPTIONS FOR THESE EXAMS. SO, IF YOU ARE UNABLE TO COME TO CAMPUS OR USE THE REQUIRED PROCTORING SERVICE, YOU WOULD NOT BE ABLE TO TAKE THESE EXAMS AND WOULD RECEIVE A ZERO FOR THESE GRADES. More information will be available in Brightspace (D2L) approximately one to two weeks prior to each exam. THE STUDENT WILL BE RESPONSIBLE FOR LOGGING INTO Brightspace (D2L) TO RECEIVE THIS INFORMATION AS TO NOT MISS ANY IMPORTANT DATES OR INFORMATION REGARDING THE EXAM. Not logging into Brightspace (D2L) or not reading the information will not excuse the student from missing the exam. Regardless which method you choose, you MUST show a photo ID in order to take these exams. These exams are a big portion of your grade (please refer to “Course Requirements”)

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and MUST be taken on the date indicated on the course timeline and no makeup exams will be allowed. There will be no exceptions to this policy.

**Mid-Term and Final Exam Grades/Course Letter Grades:**
The following information ONLY applies to students that take advantage of the remote proctoring service when taking the mid-term and/or final exam. This does NOT apply to students that take these exams on campus with the instructor present.

Mid-term and final exam grades are subject to validation from the remote proctoring service for students who use this service. Once the student completes his/her exam, the proctoring service must provide an incident report to the instructor that indicates whether or not any events occurred that would give the proctoring service reason to believe the student did or possibly cheated. The incident report is available for the instructor’s viewing no later than four business days after the last testing session. Therefore, if course letter grades are due to the registrar before the necessary information is received by the instructor from the proctoring service regarding the final exam, the student will be notified via Brightspace (D2L) email that their course letter grade is being withheld pending appropriate validation from the remote proctoring service.

**Extra Credit/Bonus Points:**
The lowest two SmartBook, Concept Overview Videos, Need-to-Know Videos and homework grades will be dropped. Allowing three attempts to complete homework gives students every opportunity to make a perfect score if they so choose. SmartBook assignments can be completed until a perfect score is accomplished. Each part of the practice set can be completed until a perfect score is earned. Opportunities for bonus points may be given randomly and will be announced in Brightspace (D2L). (If the student does not login to Brightspace (D2L) at least every other day, they may miss these bonus opportunities.) Therefore, there will not be one magic assignment at the end of the semester to regain all the points you did not take advantage of during the semester. So, please do NOT ask.

**Brightspace (D2L):**
Brightspace (D2L) will be used as a source of communication. Since this is an online class, students need to check Brightspace (D2L) AT LEAST every other day to receive important emails and messages. Should the student choose not to login this often, they may miss important changes/announcements regarding the course. Course materials, announcements and various assignments will be posted in Brightspace (D2L). Grades will also be posted in Brightspace (D2L). In addition, PLEASE SEND ALL EMAILS TO THE INSTRUCTOR VIA Brightspace (D2L). It is the student’s responsibility to see that they have access to Brightspace (D2L) for this class.

**Grades:**
Grades will be posted in Brightspace (D2L) upon completion of the grading. Brightspace (D2L) is your “official” gradebook. The student must notify the instructor within one week of the grade being posted in Brightspace (D2L) if they have a question about the grade in order for any grade adjustment to be considered. Waiting until the end of the semester is too late.

**Overall Exam Average:**
At the end of the semester, students MUST have an OVERALL exam average of at least a 60 percent in order to pass this course. This grade is calculated by adding the mid-term and final exam scores together and dividing by the total possible points for these two exams. If the overall exam average calculation is below a 60 percent at the end of the semester, the student automatically makes an “F” for the course regardless what other grades the student has received on other assignments. See also “Course Requirements.”

**Extenuating Circumstances/Emergencies/Illnesses:**
In addition to contacting the instructor, the student must immediately contact the Office of Student Rights and Responsibilities at 936.468.2703 if at any time during the semester an unanticipated circumstance causes the student to fall behind in class. However, **once an assignment(s) is CLOSED, it is too late to ask for any consideration.** Therefore, you MUST notify the instructor BEFORE the assignment(s) is CLOSED. Otherwise, the situation will be given no consideration. Understand that each situation will be handled on an individual basis.
Technical Problems:
Although technical problems are no excuse for unfinished assignments, in the event the student should encounter technical difficulties, the student must notify Connect support and the instructor IMMEDIATELY when the problem occurs in order for the situation to be given any consideration at all. **IF THE STUDENT WAITS UNTIL THE ASSIGNMENT HAS CLOSED TO REPORT THE PROBLEM, THE ASSIGNMENT WILL NOT BE REOPENED.** The student should report the issue by either calling my office or by email. **If the student has a problem with Connect, he/she should call 1.800.331.5094 or contact them online at www.mhhe.com/support.** Connect has night and weekend hours. When contacting Connect technical support, they will provide a case number which must be included with the correspondence to the instructor. **Those that do not follow these instructions will be given NO consideration.** Understand that each situation will be handled on an individual basis.

Program Learning Outcomes:
Program learning outcomes define the knowledge, skills, and abilities students are expected to demonstrate upon completion of an academic program. These learning outcomes are regularly assessed to determine student learning and to evaluate overall program effectiveness. You may access the program learning outcomes for your major and particular courses at http://www.sfasu.edu/cob/ug-plo.asp.

General Student Policies

Academic Integrity (4.1):
Academic integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

Definition of Academic Dishonesty:
Academic dishonesty includes both cheating and plagiarism. Cheating includes, but is not limited to (1) using or attempting to use unauthorized materials on any assignment or exam; (2) falsifying or inventing of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were one’s own. Examples of plagiarism include, but are not limited to (1) submitting an assignment as if it were one's own work when is at least partly the work of another person; (2) submitting a work that has been purchased or otherwise obtained from the Internet or another source; and/or (3) incorporating the words or ideas of an author into one's paper without giving the author credit. Penalties may include, but are not limited to reprimand, no credit for the assignment or exam, re-submission of the work, make-up exam, failure of the course, or expulsion from the university. Please read the complete policy at http://www.sfasu.edu/policies/student_academic_dishonesty.pdf

Course Grades (5.5):
At the discretion of the instructor of record and with the approval of the academic unit head, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F, except as allowed through policy related to active military service. If students register for the same course in future semesters, the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average. Please refer to the complete policy at http://www.sfasu.edu/policies/course-grades.pdf.

Students with Disabilities:
To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Room 325 in the Human Services Building, 468-3004/468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.
Student Conduct (10.4):
Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the full Student Conduct Code at http://www.sfasu.edu/policies/student-conduct-code.pdf.) Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.

Course Requirements:

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points</th>
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<tbody>
<tr>
<td>Mid-term Exam*</td>
<td>100</td>
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<tr>
<td>Final Exam*</td>
<td>100</td>
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<tr>
<td>Chapter Homework (12)</td>
<td>50 (highest 10 grades)</td>
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<tr>
<td>Chapter SmartBook (12)</td>
<td>50 (highest 10 grades)</td>
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<tr>
<td>Chapter Concept Overview Videos (12)</td>
<td>50 (highest 10 grades)</td>
</tr>
<tr>
<td>Chapter Need-to-Know Videos (12)</td>
<td>50 (highest 10 grades)</td>
</tr>
<tr>
<td>Practice Set (3 parts)</td>
<td>60</td>
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<tr>
<td>Getting Started Quiz</td>
<td>25</td>
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<tr>
<td>Connect Orientation Assignment</td>
<td>5</td>
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*Students must have a minimum **OVERALL** exam average of 60% for all other grades to count.

Grading Scale:

- A = 441-490 points
- B = 392-440 points
- C = 343-391 points
- D = 294-342 points
- F = 293 points or less

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A Personal Note from the Instructor:
My goal is to inspire you to learn and challenge you to reach your fullest potential. I not only want to teach you accounting but also help you grow as a person. Because of that, I set very high standards for my students. Although this is an online class and attendance is not required, there are many deadlines that you are expected to keep up with in order to be successful in this class. This not only helps you succeed in this class but carries over to success in your everyday life. After all, I don’t think you will keep a good job long if you don’t have the task completed on time and correctly, etc.

Student-faculty contact promotes motivation and involvement. I want you to know that I am available to you during my office hours, by phone and email (all shown on page 1). I cannot know you are having difficulty in the class unless you tell me. I take my role in the learning process seriously and hope you do too. I want my students to know that I am personally invested whether you succeed or fail because I care that you learn.

You may have a fresh start any moment you choose. This thing we call “failure” is not the falling down, but the staying down.

---Mary Pickard

A good education is like a savings account. The more you put into it, the richer you are.

---Author Unknown
## Course Timeline

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignment</th>
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</table>
| Aug 26– Aug 30 | Getting Started Quiz | • Read ALL information and watch video in the Getting Started Folder in Brightspace (D2L)  
• Complete Getting Started Quiz in Brightspace (D2L)  
• Complete Orientation Assignment in Connect |
| Aug 26 – Sept 3       | Chapter 1  
**Accounting in Business**| • read and study chapter  
• view information included in the Content Folder in Brightspace (D2L) for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
| Sept 4 – Sept 10     | Chapter 2  
**Accounting for Business Transactions** | • read and study chapter  
• view information included in the Content Folder in Brightspace (D2L) for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter  
**Practice Set – Part I opens** |
| Sept 11 – Sept 17    | Chapter 3  
**Adjusting Accounts for Financial Statements** | • read and study chapter  
• view information included in the Content Folder in Brightspace (D2L) for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter  
**Practice Set – Part II opens** |
| **Thursday, Sept 12** | **Practice Set Part I Due** | **(based on concepts taught in ch 1)** |
| Sept 18 – Sept 24    | Chapter 4  
**Accounting for Merchandising Operations** | • read and study chapter  
• view information included in the Content Folder in Brightspace (D2L) for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter  
**Practice Set – Part III opens** |
| Sept 25 – Oct 1      | Chapter 5  
**Inventories and Cost of Sales** | • read and study chapter  
• view information included in the Content Folder in Brightspace (D2L) for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
| **Thursday, Sept 26** | **Practice Set Part II Due** | **(based on concepts taught in ch 1 & 2)** |
| Oct 2 – Oct 8        | Chapter 6  
**Cash and Internal Controls** | • read and study chapter  
• view information included in the Content Folder in Brightspace (D2L) for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
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<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignment</th>
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<tbody>
<tr>
<td>Tuesday, October 15</td>
<td>MID-TERM EXAM</td>
<td>• Business Building, Room to be Determined</td>
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<td>On Campus</td>
<td>• 4 PM</td>
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<td></td>
<td>OR</td>
<td>• (if you are late you will <strong>NOT</strong> get the full 2 hours to take the exam)</td>
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<tr>
<td>Tuesday, October 15</td>
<td>MID-TERM EXAM</td>
<td>• Exam open from 6 AM until 10 PM (must be completed by 10 PM)</td>
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<td></td>
<td>ProctorU (online proctoring service)</td>
<td>• To get the full 2 hours you must schedule your appointment no later than 8 PM</td>
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<td>• You MUST make an appointment with ProctorU in advance</td>
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<tr>
<td>Thursday, Oct 17</td>
<td>Practice Set Part III Due</td>
<td>(based on concepts taught in ch 1, 2 &amp; 3)</td>
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<td>Oct 16 – Oct 22</td>
<td>Chapter 7</td>
<td>• read and study chapter</td>
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<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
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<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
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<td>Oct 23 – Oct 29</td>
<td>Chapter 8</td>
<td>• read and study chapter</td>
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<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
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<td></td>
<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
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<td>Wednesday, Oct 23</td>
<td>Last day to drop</td>
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<td>Oct 30 – Nov 5</td>
<td>Chapter 9</td>
<td>• read and study chapter</td>
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<td></td>
<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
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<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
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<td>Nov 6 – Nov 12</td>
<td>Chapter 10</td>
<td>• read and study chapter</td>
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<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
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<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
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<tr>
<td>Nov 13 – Nov 19</td>
<td>Chapter 11</td>
<td>• read and study chapter</td>
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<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
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<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
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<td>Topic</td>
<td>Assignment</td>
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<td>Nov 20 – Dec 3</td>
<td>Chapter 12</td>
<td>• read and study chapter</td>
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<td>Reporting Cash Flows</td>
<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
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<td></td>
<td></td>
<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
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<tr>
<td>Tuesday, December 10</td>
<td>FINAL EXAM</td>
<td>• Business Building, Room to be Determined</td>
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<td></td>
<td>Chapters 7 – 12</td>
<td>• 4 PM</td>
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<tr>
<td></td>
<td>OR</td>
<td>• (if you are late you will NOT get the full 2 ½ hours to take the exam)</td>
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<tr>
<td>Tuesday, December 10</td>
<td>FINAL EXAM</td>
<td>• Exam open from 6 AM until 10 PM (must be completed by 10 PM)</td>
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<td>Chapters 7 – 12</td>
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<td></td>
<td>OR</td>
<td>• You MUST make an appointment with ProctorU in advance</td>
</tr>
</tbody>
</table>

Chapter assignments are due on Tuesdays at 11:59 PM.  
The practice sets are due on Thursdays and close at 11:59 PM.  
The mid-term and final exam are on the date/times shown above.

NOTE: Dates and times are tentative and could change during the semester. It is the student’s responsibility to login to Brightspace (D2L) in order to receive possible changes in a timely manner.

Last updated: 8.26.19