This course supports the assessment for Managerial Accounting. The course covers 11 competencies and represents 3 competency units.

Introduction

Overview
This course will help you expand the skills and knowledge you gained in introductory accounting courses, and prepare you for more advanced tasks that you are likely to encounter in your business career. In Managerial Accounting, you will focus on identifying, gathering, and interpreting information that will be used for evaluating and managing the performance of a business. You will also study cost measurement for producing goods and services and how to analyze and control these costs. As you progress through this course, look for ways you can use what you are learning in your current or future career.

Getting Started
Welcome to Managerial Accounting! This course uses a McGraw-Hill Connect e-text and activities. Activities in Connect include LearnSmart, an online study tool that tests your knowledge of key concepts, as well as quizzes, assignments, and interactive presentations. You will use links within each topic to access the Connect e-text and activities. Your pacing guide is a great resource to help you stay on track, and a printable checklist will enable you to track your progress through the course. Be sure to reach out to your course instructor for support and guidance. Competency will be demonstrated by the successful completion of an objective assessment.

Watch the following Getting Started video for this course:

Note: To download this video, right-click the following link and choose "Save as...": download video

Competencies
This course provides guidance to help you demonstrate the following 11 competencies:

- **Competency 332.1.1: Managerial Accounting and the Business Environment**
  The graduate assesses the key services and ethical considerations of managerial accounting in today’s business environment.

- **Competency 332.1.2: Cost Management Concepts and Classifications**
  The graduate analyzes various cost classifications and the importance of cost management in managerial accounting.

- **Competency 332.1.3: Job-Order and Process Costing**
  The graduate evaluates the suitability and effectiveness of job-order and process costing systems for various business situations.

- **Competency 332.1.4: Cost Management and Cost Behavior**
  The graduate analyzes various approaches to cost management and decision making based on cost behavior.
• **Competency 332.1.5: Cost-Volume-Profit Analysis**  
The graduate determines the impact of changes on business finances through cost-volume-profit analyses.

• **Competency 332.1.6: Profit Planning**  
The graduate integrates best practices into the development of master budgets that support successful business operations.

• **Competency 332.1.7: Flexible Budgets and Overhead Management**  
The graduate integrates best practices for flexible budget planning and accounting for overhead variances.

• **Competency 332.1.8: Decision Making and Relevant Costs**  
The graduate evaluates costs and benefits of alternatives to make informed business decisions using accounting data.

• **Competency 332.1.9: Capital Budgeting**  
The graduate evaluates investment proposals to make informed decisions about capital budgeting.

• **Competency 332.1.10: Documenting Financial Activities and Evaluating Performance**  
The graduate evaluates business performance through the appropriate documentation of financial activities.

• **Competency 332.1.11: Financial Statement Analysis**  
The graduate evaluates the financial strength of organizations.

**Course Instructor Assistance**

As you prepare to demonstrate competency in this subject, remember that course instructors stand ready to help you reach your educational goals. As subject matter experts, mentors enjoy and take pride in helping students become reflective learners, problem solvers, and critical thinkers. Course instructors are excited to hear from you and eager to work with you.

Successful students report that working with a course instructor is the key to their success. Course instructors are able to share tips on approaches, tools, and skills that can help you apply the content you're studying. They also provide guidance in assessment preparation strategies and troubleshoot areas of deficiency. Even if things don't work out on your first try, course instructors act as a support system to guide you through the revision process. You should expect to work with course instructors for the duration of your coursework, so you are welcome to contact them as soon as you begin. Course instructors are fully committed to your success!

**Preparing for Success**

The information in this section is provided to detail the resources available for you to use as you complete this course.

**Learning Resources**
The learning resources listed in this section are required to complete the activities in this course. For many resources, WGU has provided automatic access through the course. However, you may need to enroll manually or acquire other resources independently. Read the full instructions provided to ensure that you have access to all of your resources in a timely manner.

Automatically Enrolled Resources

You can access the learning resources listed in this section by clicking on the links provided in the activities in this course. You may be prompted to log in to the WGU student portal to access the resources.

McGraw-Hill Connect

You will access the activities for this course, including the reading assignments, in McGraw-Hill Connect. Please note that the primary learning resource for this course is the e-text. The e-text chapters will provide you with an overview of the key concepts, as well as examples of how these concepts are utilized in real-world organizations. Once you have moved through the corresponding e-text chapter for each section, there will be resources from the McGraw-Hill Connect site to provide you with additional reviews of the concepts found in the e-text.

The following textbook is available to you as an e-text within this course:


Note: This e-text is available to you as part of your program tuition and fees, but you may purchase a hard copy at your own expense through a retailer of your choice. If you choose to do so, please use the ISBN listed to ensure that you receive the correct edition.

View the McGraw-Hill Connect Navigational Video to become familiar with using Connect and LearnSmart.

Note: To download this video, right-click the following link and choose "Save as...": download video.

The major activities in the program involve:

- LearnSmart exercises
- Interactive exercises
- Chapter quizzes
- Chapter assignments

It is recommended that you complete the LearnSmart exercise for each chapter and then complete the quizzes and other assignments. You are also encouraged to follow the chapter order and details within each topic.
Supplemental Resource: "Introduction to Accounting: The Language of Business"
In order to ensure that you have the grounding in accounting fundamentals necessary to successfully complete this assessment, you may wish to review some core concepts prior to and while you engage in this course. "The Introduction to Accounting: The Language of Business” web app contains modules with lessons that are instructor-led, with on-screen presentation of material. There are numerous helps built into each lesson.

This resource is only necessary for those students who need to build a more solid foundation in accounting principles while working through the remainder of this course's activities. Click the following link to access the resource:

- "Introduction to Accounting: The Language of Business"

Minimum Technical Requirements

Obtain a Calculator
You will need a financial calculator for computational problems throughout this course. The recommended financial calculator is the Texas Instruments BA-II Plus. You may only use an approved calculator during the objective assessment for this course.

Pacing Guide

This pacing guide suggests a weekly structure to pace your completion of learning activities. It is provided as a suggestion and does not represent a mandatory schedule. Follow the pacing guide carefully to complete the course in the suggested time frame.

Use this printable checklist to track your progress through the course:

- UFC1 Managerial Accounting Course Checklist

Week 1

- Managerial Accounting and the Business Environment
- Cost Management Concepts and Classifications
- Job-Order Costing System

Week 2

- Process Costing System
- Approaches to Cost Management

Week 3

- Analyzing Cost Behavior for Decision Making
- Cost-Volume-Profit (CVP) Analysis
- Profit Planning
Managerial Accounting and the Business Environment

You have probably already learned about financial accounting, which focuses on providing information to people outside of an organization, and you may have some practical experience in this area if you already work in business. In addition to financial accounting, it is important that business professionals understand managerial accounting, which focuses on providing information to the managers within an organization so they can do their jobs more effectively.

In this section, you will be introduced to some of the ethical and practical implications of managerial accounting. You will also begin to learn about the different processes, responsibilities, and roles of managerial accounting that are integral to businesses operations.

Managerial Accounting and the Business Environment

This topic addresses the following competency:

- **Competency 332.1.1: Managerial Accounting and the Business Environment**
  The graduate assesses the key services and ethical considerations of managerial accounting in today's business environment.

This topic highlights the following objectives:

- Identify key ethical standards for an organization and recognize their role in the field of managerial accounting.
- Analyze how the changing business environment has led to innovations in managerial accounting.
- Differentiate between managerial accounting and financial accounting.
- Determine how managerial accounting affects various management functions.
- Recognize the key roles and responsibilities of a managerial accountant.
• Identify the fundamental tools and practices used in managerial accounting.

Managerial Accounting Basics

Read the following pages in Managerial Accounting:

• pages 3-8 of Chapter 1 "Managerial Accounting Concepts and Principles"

Note: After following the link, click the eBook icon on the right side of the screen and select the appropriate chapter in the drop-down menu on the left side.

Cost Management Concepts and Classifications

Every business handles costs on a daily basis. Managerial accounting processes help key decision makers in a business understand what these costs are and how they affect the business as a whole. In this section, you will learn to distinguish between different types of costs and perform related accounting functions.

Cost Management Concepts and Classifications

This topic addresses the following competency:

• Competency 332.1.2: Cost Management Concepts and Classifications
  The graduate analyzes various cost classifications and the importance of cost management in managerial accounting.

This topic highlights the following objectives:

• Distinguish between product costs and period costs.
• Analyze the fundamental manufacturing cost categories.
• Diagram the flow of product costs in a manufacturing operation.
• Analyze the cost components on financial statements.
• Prepare an income statement and a schedule of cost of goods manufactured for a manufacturer.
• Compare direct and indirect costs.
• Distinguish between variable and fixed costs.

Managerial Accounting Concepts and Principles

Review the following pages in Managerial Accounting:

• pages 8-22 of Chapter 1 "Managerial Accounting Concepts and Principles"

Note: After following the link, click the eBook icon on the right side of the screen and select the appropriate chapter in the drop-down menu on the left side.
Complete the following Connect activities for Chapter 1:

- Chapter 1 LearnSmart Exercise
- Chapter 1 Quizzes
- Chapter 1 Interactive Presentation
- Additional Study Presentations

Optional Connect practice:

- Chapter 1 Assignment

*Note: Access chapter assignments in the Chapter Homework section in the list of Connect activities. This section is below the chapter sections.*

**Job-Order and Process Costing**

Different types of costs require different accounting processes. This section covers both job-order costing and process costing. In order to effectively perform managerial accounting functions, you need to understand both types of costing systems and know when to use each one.

**Job-Order Costing System**

This topic addresses the following competency:

- **Competency 332.1.3: Job-Order and Process Costing**
  The graduate evaluates the suitability and effectiveness of job-order and process costing systems for various business situations.

This topic highlights the following objectives:

- Identify key components of a job-order costing system.
- Evaluate a job-order costing system's suitability in manufacturing and nonmanufacturing firms.
- Identify the components of a job-order system.
- Compute predetermined overhead rates in a costing process.
- Explain how costs are accumulated in a job-order system.
- Prepare journal entries to record costs in a job-order costing system.
- Prepare a schedule of cost of goods manufactured and cost of goods sold in a job-order costing system.

**Job Order Costing and Analysis**

Read the following chapter in *Managerial Accounting*:

- Chapter 2 "Job Order Costing and Analysis"
Complete the following Connect activities for Chapter 2:

- Chapter 2 LearnSmart Exercise
- Chapter 2 Quizzes
- Chapter 2 Interactive Presentation

Optional Connect practice:

- Chapter 2 Assignment

This topic addresses the following competency:

- Competency 332.1.3: Job-Order and Process Costing
  The graduate evaluates the suitability and effectiveness of job-order and process costing systems for various business situations.

This topic highlights the following objectives:

- Diagram the flow of costs in a process costing system.
- Explain weighted average process costing.
- Compute the cost per equivalent unit under weighted-average method.
- Recognize key components of operation costing.
- Compare and contrast product costing and process costing.
- Evaluate the suitability of process costing in manufacturing and nonmanufacturing firms.

Process Costing System

Read the following chapter in Managerial Accounting:

- Chapter 3 "Process Costing and Analysis"

Note: After following the link, click the eBook icon on the right side of the screen and select the appropriate chapter in the drop-down menu on the left side.

Complete the following Connect activities for Chapter 3:

- Chapter 3 LearnSmart Exercise
- Chapter 3 Quizzes
Optional Connect practice:

- Chapter 3 Assignment

*Note: Access chapter assignments in the Chapter Homework section in the list of Connect activities. This section is below the chapter sections.*

**Cost Management and Cost Behavior**

Besides job-order costing and process costing, managerial accounting also looks to activity-based costing and cost behavior as avenues for accountants to help managers make decisions strategically. It is important that you are able to compare traditional volume-based costing with activity-based costing, not only so you can provide managers with the most relevant information possible, but also so you can understand accounting data and their implications if you are a manager or other professional in a business environment.

**Approaches to Cost Management**

This topic addresses the following competency:

- **Competency 332.1.4: Cost Management and Cost Behavior**
  The graduate analyzes various approaches to cost management and decision making based on cost behavior.

This topic highlights the following objectives:

- Recognize the key components of a traditional volume-based costing system.
- Compute product costs under a traditional volume-based costing system.
- Recognize the key components of an activity-based costing system.
- Compute product costs under an activity-based costing system.
- Analyze how cost drivers and data collection help in addressing issues such as the need for a new costing system in activity-based costing.

**Activity-Based Costing and Analysis**

Read the following chapter in *Managerial Accounting*.

- Chapter 4 "Activity-Based Costing and Analysis"

*Note: After following the link, click the eBook icon on the right side of the screen and select the appropriate chapter in the drop-down menu on the left side.*

Complete the following Connect activities for Chapter 4:

- Chapter 4 LearnSmart Exercise
Chapter 4 Quizzes

Optional Connect practice:

- Chapter 4 Assignment

Note: Access chapter assignments in the Chapter Homework section in the list of Connect activities. This section is below the chapter sections.

## Analyzing Cost Behavior for Decision Making

This topic addresses the following competency:

- **Competency 332.1.4: Cost Management and Cost Behavior**
  The graduate analyzes various approaches to cost management and decision making based on cost behavior.

This topic highlights the following objectives:

- Interpret cost behavior patterns using a scattergraph plot.
- Analyze a mixed cost using high-low method and least squares regression method.
- Estimate costs after studying cost behavior patterns.
- Assess the need for contribution approach to income statements.
- Prepare an income statement using the contribution format.

### Cost Behavior

Read the following pages in *Managerial Accounting*:

- pages 170-176 from Chapter 5 "Cost Behavior and Cost-Volume-Profit Analysis"

Note: After following the link, click the eBook icon on the right side of the screen and then select the appropriate chapter in the drop-down menu on the left side.

### Cost-Volume-Profit Analysis

Cost-volume-profit (CVP) analysis is a simplified cost accounting model that uses the same type of information that would be gathered in a breakeven analysis, which you may be familiar with from your previous studies of accounting. As you come to understand CVP, along with its applications and limitations, you will be better able to judge the financial health and viability of a business and make recommendations to strengthen various parts of companies.

### Cost-Volume-Profit (CVP) Analysis

This topic addresses the following competency:
Competency 332.1.5: Cost-Volume-Profit Analysis
The graduate determines the impact of changes on business finances through cost-volume-profit analyses.

This topic highlights the following objectives:

- Graph cost-volume-profit relationships.
- Compute the break-even point using the contribution-margin and equation approach.
- Apply cost-volume-profit analysis to demonstrate the effect of changes in variable cost, fixed cost, and sales volume on profit.
- Analyze the impact of cost structure on profit stability.
- Compute the degree of operating leverage at a specific sales level.

Break-Even and Cost-Volume Analyses

Read the following pages in Managerial Accounting:

- pages 176-188 from Chapter 5 "Cost Behavior and Cost-Volume-Profit Analysis"

Note: After following the link, click the eBook icon on the right side of the screen and select the appropriate chapter in the drop-down menu on the left side.

Complete the following Connect activities for Chapter 5:

- Chapter 5 LearnSmart Exercise
- Chapter 5 Quizzes

Optional Connect practice:

- Chapter 5 Assignment

Note: Access chapter assignments in the Chapter Homework section in the list of Connect activities. This section is below the chapter sections.

Profit Planning

You may have used budgets in your personal life or in your business activities in the past, but did you know that master budgets can be used to plan long-term business activities for businesses of all sizes? Budgets help managers and business owners plan and coordinate financial and business plans over a period of time.

In this section, you will learn about the importance of budgeting and the preparation of master budgets. As you study this material, consider how you will use budgets to plan for profitable operations in your current or future business career.
Profit Planning

This topic addresses the following competency:

- **Competency 332.1.6: Profit Planning**
  The graduate integrates best practices into the development of master budgets that support successful business operations.

This topic highlights the following key concepts:

- Diagram the steps taken to create a budget.
- Differentiate among various types of budgets.
- Determine the key steps to prepare different types of budgets and budget schedules for the master budget.
- Determine the need for an activity-based budgeting system.
- Explain how activity-based budgeting operates.
- Recognize the importance of budgeting in an organization.

Master Budgets and Performance Planning

Read the following chapter in *Managerial Accounting*:

- [Chapter 7, and the Activity-Based Budgeting Graphic on page 254, in "Master Budgets and Performance Planning"](link)

*Note: After following the link, click the eBook icon on the right side of the screen and select the appropriate chapter in the drop-down menu on the left side.*

Complete the following Connect activities for Chapter 7:

- Chapter 7 LearnSmart Exercise
- Chapter 7 Quizzes

Optional Connect practice:

- Chapter 7 Assignment

*Note: Access chapter assignments in the Chapter Homework section in the list of Connect activities. This section is below the chapter sections.*

Flexible Budgets and Overhead Management
As you expand your knowledge of budgets by studying flexible budgets and overhead management, you will practice preparing budget performance reports and computing values that are important to flexible budgets.

In addition to flexible budgets, this section discusses variance analysis and standard costs, and you will learn how each of these is used to help managers make business decisions and guide business activities.

**Flexible Budgets and Overhead Management**

This topic addresses the following competency:

- **Competency 332.1.7: Flexible Budgets and Overhead Management**  
  The graduate integrates best practices for flexible budget planning and accounting for overhead variances.

This topic highlights the following objectives:

- Recognize the key components of a flexible budget.
- Recognize the importance of flexible budgeting in an organization.
- Diagram variable overhead spending and efficiency variances using graphs.
- Compute variable overhead variances, direct material, price, and quantity variance.
- Determine the key steps to prepare an overhead cost performance report and a flexible overhead budget.
- Compare and contrast activity-based flexible budgeting and traditional flexible budgeting.

**Flexible Budgets and Standard Costing**

Read the following chapter in *Managerial Accounting*:

- Chapter 8 "Flexible Budgets and Standard Costing"

*Note: After following the link, click the eBook icon on the right side of the screen and select the appropriate chapter in the drop-down menu on the left side.*

Complete the following Connect activity for **Chapter 8**:

- Chapter 8 LearnSmart Exercise

**Decision Making and Relevant Costs**
The management team of any business cannot make sound business decisions if they are operating in a bubble. This is why the managerial accountant is so important to the everyday operations of a business. Managers need relevant, accurate business data so they can make decisions about what a business will do in the future, both short term and long term. This section will introduce you to several tools and procedures that are useful for making and evaluating managerial decisions and for assessing the consequences of decisions affecting the business. Overall, managerial accountants are key members of the management team in any business.

**Decision Making: Relevant Costs**

This topic addresses the following competency:

- **Competency 332.1.8: Decision Making and Relevant Costs**
  The graduate evaluates costs and benefits of alternatives to make informed business decisions using accounting data.

This topic highlights the following objectives:

- Determine the relevance of a cost or a benefit for various situations.
- Explain the concepts of sunk costs, opportunity costs, and unit costs.
- Analyze various decision categories using relevant costs and benefits.
- Determine the importance of activity-based costing in relevant-cost analysis.
- Identify the key steps in the process of decision making.
- Distinguish between quantitative and qualitative analyses in decision making.

**Relevant Costing for Managerial Decisions**

Read the following chapter in *Managerial Accounting*:

- Chapter 10 "Relevant Costing for Managerial Decisions"

*Note: After following the link, click the eBook icon on the right side of the screen and select the appropriate chapter in the drop-down menu on the left side.*

Complete the following Connect activities for Chapter 10:

- Chapter 10 LearnSmart Exercise
- Chapter 10 Quizzes

Optional Connect practice:

- Chapter 10 Assignment
Note: Access chapter assignments in the Chapter Homework section in the list of Connect activities.

Capital Budgeting

It is important for business professionals to know how to analyze business health using capital budgets. This section focuses on managers’ decision-making processes, using capital budgeting to choose which projects the business will execute based on projected returns. You can do this using several different methods described in the reading and module for this subject.

Capital Budgeting Decisions

This topic addresses the following competency:

- **Competency 332.1.9: Capital Budgeting**
  The graduate evaluates investment proposals to make informed decisions about capital budgeting.

This topic highlights the following objectives:

- Identify the key decision areas in capital budgeting.
- Explain the concept of time value of money.
- Use the net present value method of making capital budgeting decisions to evaluate an investment proposal for acceptability.
- Use the internal rate of return method of making capital budgeting decisions to evaluate an investment proposal for acceptability.
- Grade investment proposals using the profitability index.

Capital Budgeting and Investment Analysis

Read the following chapter in *Managerial Accounting*:

- Chapter 11 "Capital Budgeting and Investment Analysis"

Note: After following the link, click the eBook icon on the right side of the screen and select the appropriate chapter in the drop-down menu on the left side.

Complete the following Connect activities for Chapter 11:

- Chapter 11 LearnSmart Exercise
- Chapter 11 Quizzes
- Appendix B Time Value of Money LearnSmart Exercise
- Appendix B Quizzes
Optional Connect practice:

- Chapter 11 Assignment

*Note: Access chapter assignments in the Chapter Homework section in the list of Connect activities. This section is below the chapter sections.*

**Documenting Financial Activities and Evaluating Performance**

Documentation is an important component of managerial accounting, as it is in financial accounting. In this section, you will learn about documenting cost variances, evaluating performance of a business and specific departments in a business, responsibility accounting, and transfer pricing.

These topics will enable you to identify and create the reports that managers will use to make day-to-day business decisions.

**Evaluating Performance**

This topic addresses the following competency

- **Competency 332.1.10: Documenting Financial Activities and Evaluating Performance**
  The graduate evaluates business performance through the appropriate documentation of financial activities.

This topic highlights the following objectives:

- Identify the various ways to set performance standards.
- Recognize the role of performance standards in cost management.
- Recognize the significance of cost variances in setting standards.
- Compute variable manufacturing overhead spending variance and overhead efficiency variance.
- Prepare journal entries to record cost variances.
- Analyze the role of a balanced scorecard in developing strategies.

**Cost Variances**

Review the following pages in *Managerial Accounting*:

- pages 289-307 from *Chapter 8 "Flexible Budgets and Standard Costing"*
Responsibility Accounting

This topic addresses the following competency:

- **Competency 332.1.10: Documenting Financial Activities and Evaluating Performance**
  The graduate evaluates business performance through the appropriate documentation of financial activities.

This topic highlights the following objectives:

- Determine the key steps to prepare performance reports for various responsibility centers and a segmented income statement.
- Analyze the advantages and disadvantages of decentralization.
- Use the return on investment and residual income approaches to measure an investment center’s performance.
- Explain how responsibility accounting can achieve set goals and list the responsibility centers.

Decentralization and Performance Evaluation

Read the following chapter in *Managerial Accounting*:

- [Chapter 9 "Decentralization and Performance Evaluation"]

*Note: After following the link, click the eBook icon on the right side of the screen and select the appropriate chapter in the drop-down menu on the left side.*

Complete the following Connect activities for Chapter 9:

- Chapter 9 LearnSmart Exercise
- Chapter 9 Quizzes
Optional Connect practice:

- Chapter 9 Assignment

*Note: Access chapter assignments in the Chapter Homework section in the list of Connect activities. This section is below the chapter sections.*

**Financial Statement Analysis**

In this final section, you will learn about some of the formulas and ratios that businesses use to determine whether they are meeting their goals for growth, progress, and sustainability. Information that comes out of analyses using these formulas and ratios is relevant to businesses and investors. Financial statement analysis will be an invaluable skill in your career, regardless of the position you hold in a business, because a critical examination of a company's current and past financial performance can indicate how well the company will perform in the future.

**Financial Statement Analysis**

This topic addresses the following competency:

- **Competency 332.1.11: Financial Statement Analysis**
  The graduate evaluates the financial strength of organizations.

This topic highlights the following objectives:

- Interpret financial statements accurately in comparative and common-size form.
- Compute and interpret financial ratios for a common stockholder.
- Compute and interpret financial ratios for a short-term creditor.
- Compute and interpret financial ratios for a long-term creditor.

**Reporting and Analyzing Cash Flows**

Read the following chapter in *Managerial Accounting*:

- Chapter 12 "Reporting and Analyzing Cash Flows"

*Note: After following the link, click the eBook icon on the right side of the screen and select the appropriate chapter in the drop-down menu on the left side.*

Complete the following Connect activities for Chapter 12:

- Chapter 12 LearnSmart Exercise
- Chapter 12 Quizzes

**Analyzing and Interpreting Financial Statements**
Read the following chapter in *Managerial Accounting*:

- **Chapter 13 "Analyzing and Interpreting Financial Statements"**

*Note: After following the link, click the eBook icon on the right side of the screen and select the appropriate chapter in the drop-down menu on the left side.*

Complete the following Connect activities for **Chapter 13**:

- Chapter 13 LearnSmart Exercise
- Chapter 13 Quizzes

Optional Connect practice:

- Chapter 13 Assignment

*Note: Access chapter assignments in the Chapter Homework section in the list of Connect activities. This section is below the chapter sections.*

**Final Steps**

Congratulations on completing the activities in this course! This course has prepared you to complete the assessment associated with this course. If you have not already been directed to complete it, schedule and complete your assessment now.