

University of North Texas
ACCT 3110 Section 003, 501 – Intermediate Accounting I (SP 26)

PROFESSOR INFORMATION

Instructor Name: Nikki Sharma, CPA
Title: Lecturer, Dept. of Accounting
Office Location: BLB 387C (Denton)

Office Hours: M/W 1:00 pm – 1:45 pm (Denton)
Tues 8:30 am – 9:30 am (Virtual) <https://unt.zoom.us/j/85680237401>
Or by appointment.
Before and after class (Frisco)

Email: Nikki.Sharma@unt.edu

Communication Expectations: I will respond to emails within 24-48 hours.

Turn on your notifications in Canvas to ensure you receive an email when I make important updates or announcements.

COURSE INFORMATION

In Person instruction: **Section 004** MW 11:00 am – 12:20 pm WH 222 (Denton)
Section 501 M 6:30 pm – 9:20 pm FRLD 160 (Frisco)

Final Exam:

Presentations:

COURSE DESCRIPTION:

This course has been designed to provide an in-depth study of the process of preparing and presenting financial information. The objective of Acct 3110 is to develop the knowledge, analytical skills and decision-making skills needed for success as a professional accountant. The course provides a rigorous exposure to the theory and application of US Generally Accepted Accounting Principles (US GAAP) and focusses on the technical and conceptual aspects of financial reporting.

The course moves at a fast pace and is much more demanding than the prerequisite courses. Students need to invest more hours in this course than prior accounting courses to perform at an acceptable level.

COURSE STRUCTURE:

This class will be administered in person. The class is divided into 3 modules as follows:

Module 1: Chapters 1,2,3,4,5

Module 2: Chapters 7,8,9,10

Module 3: Chapters 11,12,13

Final Comprehensive Exam: All Material Covered (Excluding Chapter 6)

PREREQUISITES:

ACCT 2010 and ACCT 2020 with grades of C or better in both courses; and Qualifying exam with a passing grade.

Note: This course may not be taken more than twice. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is the prerequisite.

LOOK-FORWARD PROVISION:

This course serves as a prerequisite for ACCT 3120, ACCT 3405, and ACCT 4100.

It may also be a prerequisite for some non-accounting courses. Please discuss your course schedule with your advisor.

REQUIRED MATERIAL:

1. Intermediate Accounting (4th edition) by Hanlon, Hodder, Nelson, Roulstone, and Dragoo (Cambridge Business Publisher)
2. MyBusiness Course (MBC Learning System)

The regular, national edition of Volumes 1 and 2 will be sold through the UNT bookstore. Those print volumes each include a 1 use access code to MBC. Please check the UNT bookstore site for pricing. (Please note these print volumes do not include eBook access).

Submit a help ticket:

Contact Us | myBusinessCourse

...or email the MBC team:

mbcsupport@cambridgepub.com

COURSE OBJECTIVES

Course-level Outcomes Upon successful completion of this course, the learner will be able to...	
Outcome 1	Analyze the environment and theoretical structure of accounting
Outcome 2	Apply accounting principles and methods to the accounting cycle, preparation of adjusting entries, financial statements, and related disclosures
Outcome 3	Analyze and interpret technical topics relating to revenue recognition, cash and receivables, property, plant and equipment, and inventory
Outcome 4	Evaluate conceptual differences between US GAAP and International Financial Reporting Standards
Outcome 5	Analyze and evaluate an annual report, including the income statement, balance sheet, and statement of cash flows

COURSE TECHNOLOGY AND SKILLS:

Minimum Technology Requirements

- Computer
- Reliable internet access
- Microsoft Office Suite
- **Canvas** : Class materials, syllabus, and assignment schedule and modules will be posted on Canvas: You can login to Canvas through this link: <http://unt.instructure.com/>
- Please check [Canvas Technical Requirements](#)

Technical Assistance

UNT Help Desk: UNT Student Help Desk site: <http://www.unt.edu/helpdesk/index.htm>

Email: helpdesk@unt.edu

Phone: 940-565-2324

For additional support, visit: [Canvas Technical Help](#)

MH Technical Support: Phone: (800) 331-5094

Email and Chat: <http://mhhe.com/support>

COURSE REQUIREMENTS

Students often need to invest more hours in this course than they did in prior accounting courses to perform at an acceptable level. It is critical that you approach the course with rigor and organization. The material builds on itself, so it is essential to have a good start, without falling behind.

Point distribution

Type of Assignment	Detail	Points	% of Total
Homework Assignments	10 assignments @ 6 points	60	12%
Attendance	Attendance and Participation	15	3%
Project	Separate instructions will be provided	75	15%
Exams	Exams 1 – 2 (worth 100 points each)	200	40%
Comprehensive Final (All Chapters)	Comprehensive Final Exam	150	30%
	TOTAL	500	100%

Grading Scale:

The course grade will be determined using the following grading scale.

Course Grade	Points Required
A	450-500
B	400-449
C	350-399
D	300-349
F	Less than 300

Assessment Methods and Learning Activities:

Homework: Assignments on MBC enhance understanding of concepts by encouraging textbook reading and are graded. 3 attempts per homework, with no time limit. If you have only partially completed an assignment, MBC will automatically submit for you when it is due and grades will be based on what was completed by the due date. Students are encouraged to be careful and attentive while completing each homework assignment. There are a total of 12 chapters with homework. The lowest 2 homework assignments will be dropped.

Exams:

All exams are closed book and closed-notes. No electronic media, including cellphones are permitted. Exams will be a combination of multiple-choice questions and problems and could include fill in the blank, matching or short questions. Once the exam has begun, students are not allowed to leave until their exam is complete.

No phones are allowed during the exam. You can put them at the front of the room with your belongings. If you are found with a phone during the midterm exams, you will receive a zero for that exam. If you are found with a phone during the final exam, you will fail the course.

A missed exam will count as a zero (0) unless there is a documented, university accepted excuse for missing the exam. Examinations must be taken at the scheduled date and time. Examinations may be rescheduled only under extraordinary circumstances, which must be approved prior to the examination.

Project:

The project for this course will consist of a written submission. Details will be posted in Canvas.

Attendance: Attending in person sessions will ensure you are more engaged with the material, keeping pace with the class, and will positively impact your performance. You can earn either 0 or 5 points. Missing more than 3 (Section 501) or 6 (Section 003) classes will result in 0 points. We will use iClicker to take attendance. To receive the full attendance credit, student must stay for the entire class time – unless there is an excusable reason.

Authorized absences due to participation in university sponsored activities must be approved in advance by department chairs and/or academic deans, based on the nature of the event.

Excused absences due to other causes, such as illness, emergency, death in the family, etc. are termed “excused” or “not excused” at the discretion of the instructor and in accordance with department and university policy. Students should provide proof that the absence was unavoidable, such as a physician’s

statement, accident report, obituary, etc. (Note: The Student Health and Wellness Center provides cards that verify the date and time of a student's visit. Hospitalized patients are given a form showing the inclusive dates of their hospitalization.)

Religious Holidays: In accordance with state law, students who are absent due to the observance of a religious holiday may take examinations for the day missed within a reasonable time after the absence. Travel time required for religious observances shall also be excused.

Only holidays or holy days observed by a religion whose place of worship is exempt from property taxation under Section 11.20 of the Tax Code may be included.

Missed Assignments: I do not grant extensions on missed assignments unless for extraordinary circumstances and excused absences above such as illness, emergencies, deaths.

COURSE POLICIES

Use of AI tools

AI tools (e.g., ChatGPT, Grammarly) may be used in this course for learning support only, such as brainstorming, summarizing concepts, or improving grammar.

Not Allowed:

- Submitting AI-generated work as your own without disclosure
- Using AI for quizzes, exams, or other assessments
- Relying on AI instead of developing your own understanding

If you use AI tools, note which tool was used and how. Undisclosed use may be considered academic misconduct. When in doubt, ask before using.

COVID-19 Impact on Attendance

While attendance is expected as outlined above, it is important for all of us to be mindful of the health and safety of everyone in our community, especially given concerns about COVID-19.

Please contact me if you are unable to attend class because you are ill, or unable to attend class due to a related issue regarding COVID-19. It is important that you communicate with me prior to being absent so I may make a decision about accommodating your request to be excused from class.

If you are experiencing any symptoms of COVID-19 (<https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html>) please seek medical attention from the Student Health and Wellness Center (940-565-2333 or askSHWC@unt.edu) or your health care provider PRIOR to coming to campus. UNT also requires you to contact the UNT COVID Hotline at 844-366-5892 or COVID@unt.edu for guidance on actions to take due to symptoms, pending or positive test results, or potential exposure. While attendance is an important part of succeeding in this class, your own health, and those of others in the community, is more important.

Class Materials for Remote Instruction

Remote instruction may be necessary if community health conditions change or you need to self-isolate or quarantine due to COVID-19. Students will need access to a computer, webcam and reliable internet access to participate in fully remote portions of the class. Information on how to be successful in a remote learning environment can be found at <https://online.unt.edu/learn>

Withdrawals:

University policy relative to withdrawals will be followed. You should consult with your academic advisor prior to withdrawing from or dropping this course. Please be aware of UNT drop dates as no exceptions can be

made.

UNT POLICIES

Face Coverings.

Consistent with CDC guidelines and state policy, individuals are not required to wear face coverings on UNT's campuses. Non-vaccinated individuals are strongly encouraged to wear a face covering until further notice. The use of face coverings has proven to reduce the spread of diseases, including COVID-19. All students and faculty are welcome to wear a face covering in class or on campus to protect themselves and others from COVID-19.

Academic Integrity Policy

According to UNT Policy 06.003, Student Academic Integrity, academic dishonesty occurs when students engage in behaviors including, but not limited to cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. A finding of academic dishonesty may result in a range of academic penalties or sanctions ranging from admonition to expulsion from the University.

Academic dishonesty will not be tolerated. Students caught cheating or plagiarizing will receive a "0" for that assignment or exam. Any grade reduction based on academic dishonesty cannot be made up in any way. Additionally, the incident will be reported to the Dean of Students, who may impose further penalty. According to the UNT catalog, the term "cheating" includes, but is not limited to: a) use of any unauthorized assistance in taking tests, or examinations; b) dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; c) the acquisition, without permission, of tests or other academic material belonging to a faculty or staff member of the university; d) dual submission of a paper or project, or resubmission of a paper or project to a different class without express permission from the instructor(s); or e) any other act designed to give a student an unfair advantage.

The term "plagiarism" includes, but is not limited to: a) the knowing or negligent use by paraphrase or direct quotation of the published or unpublished work of another person without full and clear acknowledgment; or b) the knowing or negligent unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials. For more information on the UNT academic integrity policy see: http://policy.unt.edu/sites/default/files/untpolicy/pdf/7-Student_Affairs-Academic_Integrity.pdf

ADA Policy

UNT makes reasonable academic accommodation for students with disabilities. Students seeking accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide a student with an accommodation letter to be delivered to faculty to begin a private discussion regarding one's specific course needs. Students may request accommodations at any time, however, ODA notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet with each faculty member prior to implementation in each class. For additional information see the [ODA website \(https://disability.unt.edu/\)](https://disability.unt.edu/).

Prohibition of Discrimination, Harassment, and Retaliation (Policy 16.004)

The University of North Texas (UNT) prohibits discrimination and harassment because of race, color, national origin, religion, sex, sexual orientation, gender identity, gender expression, age, disability, genetic information, veteran status, or any other characteristic protected under applicable federal or state law in its application and admission processes; educational programs and activities; employment policies, procedures, and

processes; and university facilities. The University takes active measures to prevent such conduct and investigates and takes remedial action when appropriate.

Emergency Notification & Procedures

UNT uses a system called Eagle Alert to quickly notify students with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). In the event of a university closure, please refer to Canvas for contingency plans for covering course materials.

Retention of Student Records

Student records pertaining to this course are maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Canvas online system, including grading information and comments, is also stored in a safe electronic environment for one year. Students have the right to view their individual record; however, information about student's records will not be divulged to other individuals without proper written consent. Students are encouraged to review the Public Information Policy and the Family Educational Rights and Privacy Act (FERPA) laws and the University's policy. See UNT Policy 10.10, Records Management and Retention for additional information.

Acceptable Student Behavior

Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Dean of Students to consider whether the student's conduct violated the Code of Student Conduct. The University's expectations for student conduct apply to all instructional forums, including University and electronic classroom, labs, discussion groups, field trips, etc. Visit UNT's [Code of Student Conduct](https://deanofstudents.unt.edu/conduct) (<https://deanofstudents.unt.edu/conduct>) to learn more.

Access to Information - Eagle Connect

Students' access point for business and academic services at UNT is located at: my.unt.edu. All official communication from the University will be delivered to a student's Eagle Connect account. For more information, please visit the website that explains Eagle Connect and how to forward e-mail [Eagle Connect](https://it.unt.edu/eagleconnect) (<https://it.unt.edu/eagleconnect>).

Student Evaluation Administration Dates

Student feedback survey will be made available during weeks 13, 14 and 15 of the long semesters. Students will receive an email from "UNT SPOT Course Evaluations via IASystem Notification" (no-reply@iasystem.org) with the survey link. Students should look for the email in their UNT email inbox. Simply click on the link and complete the survey. Once students complete the survey they will receive a confirmation email that the survey has been submitted. For additional information, please visit the [SPOT website](http://spot.unt.edu/) (<http://spot.unt.edu/>) or email spot@unt.edu.

Sexual Assault Prevention

UNT is committed to providing a safe learning environment free of all forms of sexual misconduct, including sexual harassment sexual assault, domestic violence, dating violence, and stalking. Federal laws (Title IX and the Violence Against Women Act) and UNT policies prohibit discrimination on the basis of sex, and therefore prohibit sexual misconduct. If you or someone you know is experiencing sexual harassment, relationship violence, stalking, and/or sexual assault, there are campus resources available to provide support and assistance. UNT's Survivor Advocates can assist a student who has been impacted by violence by filing protective orders, completing crime victim's compensation applications, contacting professors for absences

related to an assault, working with housing to facilitate a room change where appropriate, and connecting students to other resources available both on and off campus. The Survivor Advocates can be reached at SurvivorAdvocate@unt.edu or by calling the Dean of Students Office at 940-565- 2648. Additionally, alleged sexual misconduct can be non-confidentially reported to the Title IX Coordinator at oeo@unt.edu or at (940) 565 2759.

Important Notice for F-1 Students taking Distance Education Courses Federal Regulation

To read detailed Immigration and Customs Enforcement regulations for F-1 students taking online courses, please go to the [Electronic Code of Federal Regulations website](http://www.ecfr.gov/) (<http://www.ecfr.gov/>). The specific portion concerning distance education courses is located at Title 8 CFR 214.2 Paragraph (f)(6)(i)(G).

The paragraph reads:

(G) For F-1 students enrolled in classes for credit or classroom hours, no more than the equivalent of one class or three credits per session, term, semester, trimester, or quarter may be counted toward the full course of study requirement if the class is taken on-line or through distance education and does not require the student's physical attendance for classes, examination or other purposes integral to completion of the class. An on-line or distance education course is a course that is offered principally through the use of television, audio, or computer transmission including open broadcast, closed circuit, cable, microwave, or satellite, audio conferencing, or computer conferencing. If the F-1 student's course of study is in a language study program, no on-line or distance education classes may be considered to count toward a student's full course of study requirement.

University of North Texas Compliance

To comply with immigration regulations, an F-1 visa holder within the United States may need to engage in an on- campus experiential component for this course. This component (which must be approved in advance by the instructor) can include activities such as taking an on-campus exam, participating in an on-campus lecture or lab activity, or other on-campus experience integral to the completion of this course.

If such an on-campus activity is required, it is the student's responsibility to do the following:

- (1) Submit a written request to the instructor for an on-campus experiential component within one week of the start of the course.
- (2) Ensure that the activity on campus takes place and the instructor documents it in writing with a notice sent to the International Student and Scholar Services Office. ISSS has a form available that you may use for this purpose.

Because the decision may have serious immigration consequences, if an F-1 student is unsure about his or her need to participate in an on-campus experiential component for this course, s/he should contact the UNT International Student and Scholar Services Office (telephone 940-565-2195 or email internationaladvising@unt.edu) to get clarification before the one-week deadline.

Student Verification

UNT takes measures to protect the integrity of educational credentials awarded to students enrolled in distance education courses by verifying student identity, protecting student privacy, and notifying students of any special meeting times/locations or additional charges associated with student identity verification in distance education courses.

See [UNT Policy 07-002 Student Identity Verification, Privacy, and Notification and Distance Education Courses](#)

(<https://policy.unt.edu/policy/07-002>).

Use of Student Work

A student owns the copyright for all work (e.g. software, photographs, reports, presentations, and email postings) he or she creates within a class and the University is not entitled to use any student work without the student's permission unless all of the following criteria are met:

- The work is used only once.
- The work is not used in its entirety.
- Use of the work does not affect any potential profits from the work.
- The student is not identified.
- The work is identified as student work.

If the use of the work does not meet all of the above criteria, then the University office or department using the work must obtain the student's written permission.

Transmission and Recording of Student Images in Electronically-Delivered Courses

This course employs lecture capture technology to record class sessions. Students may occasionally appear on video. The lecture recordings will be available to you for study purposes and may also be reused in future course offerings. Class recordings are the intellectual property of the university or instructor and are reserved for use only by students in this class and only for educational purposes. Students may not post or otherwise share the recordings outside the class, or outside the Canvas Learning Management System, in any form. Failing to follow this restriction is a violation of the UNT Code of Student Conduct and could lead to disciplinary action.

Academic Support & Student Services

Student Support Services

Mental Health

UNT provides mental health resources to students to help ensure there are numerous outlets to turn to that wholeheartedly care for and are there for students in need, regardless of the nature of an issue or its severity. Listed below are several resources on campus that can support your academic success and mental well-being:

- [Student Health and Wellness Center](https://studentaffairs.unt.edu/student-health-and-wellness-center) (<https://studentaffairs.unt.edu/student-health-and-wellness-center>)
- [Counseling and Testing Services](https://studentaffairs.unt.edu/counseling-and-testing-services) (<https://studentaffairs.unt.edu/counseling-and-testing-services>)
- [UNT Care Team](https://studentaffairs.unt.edu/care) (<https://studentaffairs.unt.edu/care>)
- [UNT Psychiatric Services](https://studentaffairs.unt.edu/student-health-and-wellness-center/services/psychiatry) (<https://studentaffairs.unt.edu/student-health-and-wellness-center/services/psychiatry>)
- [Individual Counseling](https://studentaffairs.unt.edu/counseling-and-testing-services/services/individual-counseling) (<https://studentaffairs.unt.edu/counseling-and-testing-services/services/individual-counseling>)

Additional Student Support Services

- [Registrar](https://registrar.unt.edu/registration) (<https://registrar.unt.edu/registration>)
- [Financial Aid](https://financialaid.unt.edu/) (<https://financialaid.unt.edu/>)
- [Student Legal Services](https://studentaffairs.unt.edu/student-legal-services) (<https://studentaffairs.unt.edu/student-legal-services>)
- [Career Center](https://studentaffairs.unt.edu/career-center) (<https://studentaffairs.unt.edu/career-center>)
- [Multicultural Center](https://edo.unt.edu/multicultural-center) (<https://edo.unt.edu/multicultural-center>)
- [Counseling and Testing Services](https://studentaffairs.unt.edu/counseling-and-testing-services) (<https://studentaffairs.unt.edu/counseling-and-testing-services>)

- [Pride Alliance](https://edo.unt.edu/pridealliance) (<https://edo.unt.edu/pridealliance>)
- [UNT Food Pantry](https://deanofstudents.unt.edu/resources/food-pantry) (<https://deanofstudents.unt.edu/resources/food-pantry>)
- **Academic Support Services**
- [Academic Resource Center](https://clear.unt.edu/canvas/student-resources) (<https://clear.unt.edu/canvas/student-resources>)
- [Academic Success Center](https://success.unt.edu/asc) (<https://success.unt.edu/asc>)
- [UNT Libraries](https://library.unt.edu/) (<https://library.unt.edu/>)
- [Writing Lab](http://writingcenter.unt.edu/) (<http://writingcenter.unt.edu/>)

SUCCEED AT UNT

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. And, as a faculty member, I am committed to helping you be successful as a student. Here's how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent. To learn more about campus resources and information on how you can achieve success, go to <http://success.unt.edu/>

The following are some specific applications of Succeed at UNT for this class.

Show Up:

Please show up for the synchronous live sessions. You are responsible for all announcements, syllabus revisions, assignments, and any other material discussed in all class meetings.

Find Support:

Supplementary Instructor(SI) assistance is also available for your class and SI schedule information will be provided on Canvas.

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Take Control:

Be aware of your current grade and make corrective actions if it is unsatisfactory.

Be Prepared:

Read the e-text and watch lecture videos as you start working on each chapter. This is very important for online accounting classes for you to keep pace with the class.

Get Involved:

Attend student organization meetings to pursue industry contacts, leadership opportunities and network with peers. This is being done virtually and I have entered the links to student organizations in Canvas.

Be Persistent:

This course is a fast-paced marathon rather than a sprint. There is a lot of work and not always a lot of time to complete it. Many aspects of the course build on each other, so do not fall behind!

This is not a class that you can catch up in the last minute. Keep putting in the required effort consistently from Day 1 to succeed in this class.

Tentative Class Schedule: Dates and assignments are tentative and subject to change. You are responsible for keeping up with any changes made and discussed through emails and announcements.

Ch. __ Due

means the **homework** and **quiz** assignments for that ch

January 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8	9	10
11	12 First Day of Class CH 1 CH 2	13	14	15	16	17
18 CH 1 HW Due	19 MLK Jr. Day No Classes	20	21	22	23	24
25	26 CH 2 CH 3	27	28	29	30	31

Ch. __ Due

February 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 CH 2 HW Due CH 3 HW Due	2 CH 4	3	4	5	6	7
8 CH 4 HW Due	9 CH 5 Exam 1 Review	10	11	12	13	14
15 CH 5 HW Due	16 Exam 1 CH 1,2,3,4 and 5	17	18	19	20	21
22	23 CH 7	24	25	26	27	28

Ch. __ Due

March 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 CH 7 HW Due	2 Ch. 8	3	4	5	6	7
8 CH 8 HW Due	Spring Break - No Classes					14
15	16 CH 9	17	18	19	20	21
22 CH 9 HW Due	23 CH 10 Exam 2 Review	24	25	26	27	28
29 CH 10 HW Due	30 Exam 2 (CH 7,8,9,10)	31				

Ch. __ Due

April 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6 CH 11	7	8	9	10 AST DAY TO DRO	11
12 CH 11 HW Due	13 CH 12 CH 13	14	15	16	17	18
19 CH 12 HW Due CH 13 HW Due	20 Final Exam Review	21	22	23	24	25
26	27 CUMULATIVE FINAL EXAM	28	29	30		

Ch. __ Due

May 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4 PROJECT PRESENTATIONS 6:30 pm - 8:30 pm	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30