

University of North Carolina at Greensboro
Bryan School of Business and Economics
Department of Accounting and Finance

ACC 201-01: Financial Accounting
Wednesday Evenings 6:00 PM – 8:50 PM
Bryan Room 204

INSTRUCTOR: W. Noah Reynolds, CPA MBA

OFFICE: Bryan 329

PHONE: (336) 971-1600 (*email preferred unless an emergency)

E-MAIL: wnreynol@uncg.edu

OFFICE HOURS: Wednesday 3:00 PM – 4:00 PM and by appointment Tues. and Wed.

Course Objectives:

- Demonstrate an understanding of basic accounting terminology and procedures
- Create the financial statements which flow from the accounting process
- Understand the accounting cycle and the accounting system
- Develop an understanding of how business organizations operate and the events which have a financial impact upon them
- Understand time value of money concepts
- Contribute toward the Bryan School's commitment to information technology by requiring students to use the internet, e-mail, and word processing software where appropriate.

Grades will be determined by:

- 5% Pre-Chapter Homework: [Video Question Assignments] in CNOW
- 5% In-Class I-Clicker Quizzes (3%) & Class Participation (2%)
- 15% Post-Chapter Homework: [Application Homework Assignments] in CNOW
- 45% 3 Regular Exams: (Chapter 1,2,3), (Chapter 4,5), (Chapter 6,7): 15% each
- 30% Final Exam (Chapters 1,2,3,4,5,6,7, and 8) - Cumulative
- **100% TOTAL (1,000 TOTAL POINTS)**

Pre-Chapter Homework is due before the assigned Chapters have been covered in class.

In-Class I-Clicker Quizzes will be based on Chapters to be covered in class that day.

Post-Chapter Homework is due after the assigned Chapters have been covered in class.

Grading Scale: (final course grades will be rounded to the nearest whole number)

	A = 93-100	A- = 90-92
B+ = 87-89	B = 83-86	B- = 80-82
C+ = 77-79	C = 73-76	C- = 70-72
D+ = 67-69	D = 63-66	D- = 60-62
F = 59 and below		

All grades will be posted on Canvas. It is your responsibility to make sure they are recorded correctly. Canvas is the official source of your grade in this class (not CNOW). Please contact me immediately if there is an error.

COURSE RESOURCES

1. **Canvas:** <http://canvas.uncg.edu/>
2. **Text:** *Survey of Accounting by Carl S. Warren*. The three ways to purchase/access to this book are as follows (as listed on the school bookstore website):
 - a. A 12-month subscription to Cengage Unlimited Access. This gives you access to all Cengage **ebooks** for this and any other courses you are taking that use a Cengage book.
 - b. A 4-month subscription to Cengage Unlimited Access. This gives you access to all Cengage **ebooks** for this and any other courses you are taking that use a Cengage book.
 - c. The bundle that comes with the physical textbook and an access code to the CengageNowV2 online homework platform
3. **CengageNowV2 (CNOW):**

You should have access to CNOW if you purchase any of the three options (a,b,c) above. We will use CNOW for all homework assignments in this class (see “Homework Policies” below for additional information). CNOW is required for the course.

*Please access CNOW through the link in Canvas.
4. **Iclicker2: Should be purchased at the Bookstore and will be used for in class Quizzes**

HOMEWORK ASSIGNMENTS & POLICIES

- **CNOW is linked inside the Canvas software. You do not need a course ID to register, but rather follow the links within Canvas under ‘Cengage’ in the course navigation menu (left-hand column menu). Once registered (with your access code), you can access CNOW via Canvas for all assignments.**
- You will have two (2) different assignments in CNOW per chapter; Pre-Chapter Homework which is due Before the Chapter is covered in class, and Post-Chapter Homework which is due after the Chapter is covered in class.
- **--Pre-Chapter Homework assignments are called “Video Question Assignments.”** These are made up of multiple choice, fill-in the blank, and True/False questions that are based off short videos that Cengage includes to watch before answering the questions. ****You only have one attempt on these assignments, but you can hit “check my work” up to 2 times on each screen.** When you go into each question number, look for a hyperlink that will bring up the video to watch on that topic. Watch the video first and then answer the questions. ****You must complete this assignment before you can get to the “application homework” assignment for each chapter.**
- **--Post Chapter Homework assignments are called “Application Homework Assignments.” ****You are allowed unlimited attempts for each of the *Application Homework* assignments. You also have unlimited chances to click “check my work” on each problem.** The purpose of giving you unlimited attempts on each assignment is to provide you with an environment that allows you to practice as much as you need to achieve the maximum points for each question. *It would be a disservice to yourself to just “get through” the problems and get the points without understanding what you completed, so please don’t do that to yourself. Please take your time and make sure you understand what you are answering rather than just getting it done.**
- **Late homework will not be accepted. * All Homework Assignments are due to be posted in CNOW before the beginning of each class period at 5:00 PM on the date the assignment is due. There are no exceptions. Completing the assignment before the due date reduces your chance of missing an assignment because of an illness or emergency.**

- **The lowest homework grade in each category will be dropped and that score will be replaced with the average of your other scores.** This is your one “get out of jail free” card on the homework, so don’t waste it when you don’t really need it.
- **The due dates for all assignments are listed in the tentative schedule at the end of this syllabus, in Canvas, and in CNOW.** Assignments on CNOW will be posted at least two weeks before they are due to allow you ample time to complete them. If for some reason an assignment due date is changed from the schedule below, then the change will be announced in class and on Canvas. You are responsible for checking the syllabus and reading all announcements in Canvas.
- If you are experiencing a problem with the CNOW platform, then please call the CNOW Customer Help Desk at (800) 354-9706 or visit <https://cengageportal.secure.force.com/Support>. If the problem you are experiencing means that you cannot complete or submit your assignment, then please send me an email **before the assignment is due** to let me know.

EXAM POLICIES

- All Exams will be administered in Class. Please bring a Scantron and a handheld standalone calculator. You will ONLY be allowed to use a calculator and blank (unlined) paper. Phones cannot be used as calculators. Exams are closed book. You may not access the textbook, notes or CNOW resources during exams. They will be timed exams and you will be given a maximum of 75 minutes for Regular Exams.
- **Please note that the Final Exam is scheduled for Wednesday, December 5 from 6:00 p.m. - 9:00 p.m. This schedule is set by the University and cannot be changed. Please plan accordingly. The Room Number for the Exam will be the classroom unless changed by University schedule.**
- If you are unable to take the Final Exam on 12/5/18, you need to let me know AT LEAST two weeks before 12/5/18 so that we can schedule an alternative day and time for you to take the exam **(it must be BEFORE 12/5/18).**
- **Any** electronic device other than a calculator in the “ON” position during an exam will result in a grade of **zero**.
- Regular exams are not cumulative but are closed book. The final exam **IS** cumulative.
- There are no makeup regular exams. If you have prior permission from the instructor, the weight attributable to a missed exam will be allocated to the final exam. Please try to notify me at least 48 hours prior to the exam. Failure to notify me within 24 hours after the scheduled exam will result in a grade of zero on the exam. At the time of notification, I will determine whether to consider the absence excused or unexcused and I will follow University policy. In the event you miss an exam for medical or psychological circumstances, you must provide me with written verification. If proper notification and supporting documentation is not provided, your absence will be considered unexcused and your grade will be a zero.

COMPUTER RESOURCES AND INTERNET ACCESS

Check your UNCG email **DAILY** for email messages from me and check the Canvas Announcements regularly. I will post announcements and other information on Canvas. **Please send me direct emails when you have questions rather than using the Canvas message tool.** You can use my email address at the top of page one of this syllabus when sending me messages. **Also, please include your course and section number (ACC 201-01) whenever you send me an email so that I know to what course your question is referring.** Failing to read the

syllabus, emails or Canvas announcements/updates will not constitute an excuse for missed work, assignments or exams.

Technology Issues, Canvas and CNOW: It is your responsibility to have your technology up and running in a reliable manner. Saying that you are having problems with your technology is not a valid excuse for not completing assignments.

ACC 201 is a subject that most students must study regularly instead of waiting until the last minute to cram. To do well, follow these 8 steps:

1. Read and STUDY the assigned materials for each assigned date in order to keep up.
2. Watch the chapter videos (and take notes!) assigned in the “*Video Question*” assignments on CNOW.
3. Answer the questions in the *Video Question* assignment after reading the chapter and watching the chapter videos in CNOW.
4. Complete the *Application Homework* assignments in CNOW.
5. Email me any time you have a question!
6. PAY ATTENTION TO DATES AND TIMES FOR THE HOMEWORK AND THE EXAMS! Do NOT miss assignments!
7. Check email and Canvas Announcements frequently so you don’t miss important information. I will send out weekly updates and reminders and may post additional information to Canvas based on feedback from students in the course. I welcome your questions and comments!
8. Use the tutors in Bryan 335, or you may email me regarding homework questions. I will either answer directly or find a tutor to assist you.

TUTORING

- Tutoring for this course is available for free in BRYN 335. No appointment is needed – just drop in during scheduled tutoring hours.
- Be sure to bring your notes and other relevant materials. If you have a question about a homework problem, you will need to either have your book or your laptop/tablet with you to access CNOW.
- The tutors will not do your work for you. Please be prepared with specific questions.
- Tutoring is available to students in all sections of ACC 201, ACC 202, ACC 218 and FIN 315 so please be considerate of others that are waiting when you are receiving help.

GRADES:

- All grades will be posted to Canvas as soon as they are available. To determine your grade at any point during the semester, use the grades on Canvas and the weights shown on this syllabus on page one.
- There are no opportunities for individual extra credit in this course.

STUDY GROUPS

If you would like to meet and study with other students in this class, please sign up with

UNCG's Student Study Program (SSP). SSP will coordinate study groups of up to 4 students. This is a great way to meet your classmates and study together when it is convenient for you and your group. I highly recommend these study groups! To learn more about this program or to sign up, please go to <http://success.uncg.edu/ssp/>. If you prefer a more informal study group, please use the Discussion Board on Canvas to request or coordinate a study group meeting.

PROFESSIONALISM

I expect you to conduct yourself professionally throughout the semester. If you send me an email, please be polite and professional and please allow me 24-48 hours (during the school week) to respond. I rarely check email on the weekends, so if you email me sometime between Friday afternoon and Sunday night, please do not expect a response until sometime Monday morning or afternoon.

UNIVERSITY POLICIES & RESOURCES

- Students are expected to abide by the UNCG's Academic Integrity Policy and the Student Code of Conduct:
 - **Student Conduct:** <http://sa.uncg.edu/handbook/student-code-of-conduct/>
 - **Academic Integrity Policy:** <https://drive.google.com/file/d/0B0rFGGhJvbDHUEXSZmFFaWFmb00/view>
- The Academic Integrity webpage has additional resources for students. Please visit academicintegrity.uncg.edu
- Please refer to the "Professionalism" section of this syllabus for class conduct expectations.
- Any evidence of cheating, falsification or facilitating academic dishonesty that is brought to my attention is considered a violation of UNCG's Academic Integrity Policy and will be documented as such. Students found guilty of violating the policy will receive grade-related sanctions determined on a case-by-case basis.
- **Office of Accessibility Resources & Services (OARS):** Any request for special accommodations must come through the OARS with the appropriate paperwork. Please visit <http://ods.uncg.edu> for further information.
- **Students in Distress:** UNCG cares about student success and recognizes that students often balance many challenging personal issues and demands. Please take advantage of the University resources designed to help. For assistance accessing these resources, visit <http://sa.uncg.edu/dean/distress/> and/or contact the Dean of Students Office at 334-5514, Counseling Center at <http://shs.uncg.edu/cc/counseling/crisis> or Students First Office at 334-5730. The Counseling and Testing Center is available for mental health assistance, 334-5874. You may also visit me during my office hours.
- **Weather Policy:** In the event of an adverse weather event (ice, snow, hurricane), this class will follow the University schedule as posted on the website or by calling 336.334.5000. Please refer to these sources prior to class time.

TENTATIVE SCHEDULE OF CLASS TOPICS AND ASSIGNMENTS

Week #/ Day	Date	Class Topic A Session: 6:00 – 7:25 B Session: 7:25 – 8:50	** All Homework is due electronically in CNOW by 5:00 PM Wed. on Class Day	POINTS 1,000 = 100%
1 - Wed	8/15/18	A: Syllabus/Intro. B: Begin CH. 1		
2 - Wed	8/22/18	A: Finish CH. 1 B: Begin CH. 2	Pre-CH. 1 Homework Due (VIDEO) Pre-CH. 2 Homework Due (VIDEO)	6.25 6.25
3 - Wed	8/29/18	>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> A: Finish CH. 2 B: Begin CH. 3	Post CH. 1 Homework Due (APPLICATION) Pre-CH.3 Homework Due (VIDEO)	18.75 6.25
4 - Wed	9/5/18	>>>>>>>>>>>>>>>>>>>>>>>>>>>> A: Finish CH. 3 B: Review CH. 1,2,3	Post CH. 2 Homework Due (APPLICATION)	18.75
5 - Wed	9/12/18	A: Exam 1: CH. 1,2,3 >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> B: Begin CH. 4	***EXAM CH. 1,2,3 *** Post-CH. 3 Homework Due (APPLICATION) Pre-CH. 4 Homework Due (VIDEO)	150.00 18.75 6.25
6 - Wed	9/19/18	A: Continue CH. 4 B: Finish CH.4		
7 - Wed	9/26/18	>>>>>>>>>>>>>>>>>>>>>>>>>>>> A: Begin CH. 5 B: Continue CH. 5	Post CH. 4 Homework Due (APPLICATION) Pre-CH. 5 Homework Due (VIDEO)	18.75 6.25
8 - Wed	10/3/18	A: Finish CH. 5 B: Review CH. 4,5		
9 - Wed	10/10/18	A: Exam 2: CH. 4,5 >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> B: Begin CH. 6	***EXAM CH. 4,5 *** Post-CH. 5 Homework Due (APPLICATION) Pre-CH. 6 Homework Due (VIDEO)	150.00 18.75 6.25
10 - Wed	10/17/18	A: Continue CH. 6 B: Finish CH. 6		
11 - Wed	10/24/18	>>>>>>>>>>>>>>>>>>>>>>>>>>>> A: Begin CH. 7 B: Continue CH. 7	Post-CH.6 Homework Due (APPLICATION) Pre-CH. 7 Homework Due (VIDEO)	18.75 6.25
12 - Wed	10/31/18	A: Finish CH. 7 B: Review CH. 6,7		
13 - Wed	11/7/18	A: Exam 3: CH. 6,7 >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>> B: Begin CH. 8	***EXAM CH. 6,7 *** Post CH. 7 Homework Due (APPLICATION) Pre-CH. 8 Homework Due (VIDEO)	150.00 18.75 6.25
14 - Wed	11/14/18	A: Continue CH. 8 B: Finish CH. 8		
Wed	11/21/18	No Class	Thanksgiving Break	
15 - Wed	11/28/18	>>>>>>>>>>>>>>>>>>>>>>>>>>>> A: Review CH. 1-8 B: Review CH.1-8	Post-CH. 8 Homework Due (APPLICATION)	18.75
FINAL EXAM	12/5/18	Final Exam CH. 1-8 *Cumulative*	***Final Exam*** CUMULATIVE CH. 1,2,3,4,5,6,7, and 8 6:00 PM – 8:50 PM Bryan 204	300.00
		Quizzes given in class	In Class “I-Clicker” Quizzes (30.00) and Participation (20.00)	50.00
			TOTAL COURSE POINTS	1,000.00