



**UNC
GREENSBORO**
Bryan School of
Business and Economics

Department of Accounting and Finance

Course Syllabus

Accounting (ACC) 201 Section 03

Financial Accounting

Instructor

Ms. Patricia F. Cates, CPA, CGMA

Office: Bryan Building room 387

Email (best way to reach me): pfcates@uncg.edu

Telephone: 336-547-5647

Office Hours: Mondays through Thursdays 12:30 to 1:30 pm, other times by appointment

Emails will be returned within 24 hours during the business week. I will return email on weekends as available.

Course Description:

Introduction to external financial statements of organizations, emphasizing the use of accounting information in making investment and other decisions. Addresses ethical considerations and role of financial reporting in society.

Prerequisite:

ISM 110 and any one of the following: MAT 115, MAT 120, MAT 150, MAT 151, MAT 191, MAT 292;

Notes:

About the Class:

When: Mondays and Wednesdays 2:00 pm to 3:15 pm

Where: Bryan Building room 160 (auditorium)

Final Exam: December 3rd, 2018 3:30 pm to 6:30 pm

Fall Classes begin August 14, 2018 and end November 28, 2018

Course Objectives:

- Demonstrate an understanding of basic accounting terminology and procedures
- Create the financial statements which flow from the accounting process
- Understanding the accounting cycle and the accounting system
- Contribute towards the Bryan School's commitment to information technology by requiring students to use the internet, email, and word processing software where appropriate.

Tools/Materials Required:

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. **Clicker2:** This tool will be used to assess course preparedness and participation.

Course Grading and Evaluation

Grades will be determined by:

- 5% *Pre-Chapter Homework: Video Question Assignments* in CNOW
- 5% *In-Class I-Clicker Quizzes & Class Participation*
- 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

The grading scale is as follows:

n/a	A = 93+	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		

Important Grade Policies:

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. The lowest homework grade in each category will be dropped.** Assignments on CNOW will be posted at least two weeks before they are due to allow you ample time to complete them.
 - **The schedule as listed is TENTATIVE so check it and make sure you watch for announcements and changes.** You are responsible for checking the syllabus and reading all announcements in Canvas.

Technical Support:

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>.

EXAM POLICIES

- All Exams will be administered in Class. Please bring a Scantron. You will be allowed to use

a calculator and blank (unlined) paper. 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.

- You may NOT use your telephone, tablet or computer as a calculator. Any electronic device other than an electronic 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 and closed book.
- 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 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 201-03) 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. You must also use the resources provided to resolve technical issues as extensions will not be granted on a one by one basis for such concerns.

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.
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. Reach out to me – email me or come by during office hours for help.
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.

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.
- 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. Respect the learning environment of other students. Come to class prepared and on time. If you have a concern with the course or believe that there is an error in your grade, please come to me individually and respectfully so we can resolve your issue. My goal is to help you achieve your goals.

UNIVERSITY POLICIES & RESOURCES

The only thing you ever really own is your integrity. Do not attempt to cheat in my class.

- 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. Each student is required to sign the Academic Integrity Policy on all major work submitted for the course.
- Please refer to the "Professionalism" section of this syllabus for class conduct expectations.
- **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.