

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

**ACC 201-04 & 05: Financial Accounting
Online only**

INSTRUCTOR: Josh Moore, CMA, MS

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OFFICE HOURS: Monday 1:00PM-2:00PM (for online only), T/TH 8:30-9AM, 12:30PM-1:30PM, or by appointment

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 the time value of money concepts
- Contribute toward the Bryan School's commitment to information technology by requiring students to use the internet, e-mail, word processing software where appropriate.

Grades will be determined by:

- Video question homework assignments in CNOW: 5%
- Application homework assignments in CNOW: 20%
- 3 Regular Exams in CNOW: 45% total (15% per exam)
- Proctored Final Exam (chapter 8 and cumulative): 30%

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 CengageNow). 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.
 - i. Here is a website with more info on the subscription and directions on signing into CNOW https://embed.widencdn.net/pdf/plus/cengage/5njompulcx/gui_cnowv2-canvas-stu-quick-guide.pdf?u=c8lcjz .
 - 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 if you purchase any of the three options above. We will use CNOW for homework assignments in this class (see “Homework Policies” below for additional information). This is required for the course. Please access CNOW through the link in Canvas.

HOMEWORK POLICIES

- Follow this website (same as above) for detailed instructions on how to access the CNOWV2 platform to access your homework assignments:
https://embed.widencdn.net/pdf/plus/cengage/5njompulcx/gui_cnowv2-canvas-stu-quick-guide.pdf?u=c8lcjz
- **I have linked CNOW with Canvas. You do not need a course ID to register, but rather follow the links in 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. The first is 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.**
- The second category is 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. 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 (video question and application) will be dropped.** 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. I will post assignments on CNOW 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

- Regular Exams will be administered through CNOW. 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.
- You will need access to reliable computer and internet during the exam. Please be sure to run computer updates BEFORE you begin the exam. Also, ensure that you enable any pop up blockers BEFORE you begin the exam.
- **This course requires a PROCTORED FINAL EXAM. Please note that the Final Exam is scheduled for Saturday, December 1 from Noon-3:00 p.m. This schedule is set by the University and cannot be changed. Please plan accordingly. I will reserve a classroom for you to come take the exam with me on 12/1 from Noon-3PM. Or you may use UNC Online to schedule proctoring (more details to come later on how to do that).**
- If you are unable to take the Final Exam during this block of time on 12/1/18, you can schedule to have it proctored through UNC Online on 11/30. I will not open up the exam before 11/30, and it must be taken by 3PM on 12/1.
- **Any** electronic device other than a computer and 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.

Technology and Course Expectations

COMPUTER RESOURCES AND INTERNET ACCESS

Online Learning: This is an online class where all of your learning will be done through use of the textbook and materials available online. You must have **reliable high speed** access to the internet and a reliable computer to take this class. Saying that you are having problems with your computer is not a valid excuse for not completing assignments.

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 201-04 or 05) 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.

Class Schedule:

Online learning **does not** mean that you can work at your own pace or on your own schedule. There is a detailed schedule at the end of this syllabus of the material to be covered and when it will be covered. The homework assignments and exams have scheduled windows when you must complete them. **It is your responsibility to look at this schedule and adjust your schedule to be able to take them during the scheduled windows. If your work schedule, travel schedule or other responsibilities will not allow you to complete the required assignments at the set times, then you need to drop this class.**

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 10 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.

WEEKLY WEBEX: It is my goal to participate in a weekly Webex for this online section of ACC 201. You will find the Webex link on the left side of our Canvas course page. I will schedule a 1-hour Webex every Monday (with possibly a couple of exceptions) from Noon-1PM. I will usually use about half of this time to “lecture” on the material from each chapter and the other half to work problems at the end of the chapter. I will also pause a few times throughout the hour to see if there are any questions on the material thus far. The first exception to this every Monday rotation is that I will hold the first session on WEDNESDAY, August 16th at Noon instead of Monday this week. I want to give you all a couple of days to get acclimated to the course before the first session. I will post the recorded Webex sessions to Canvas so that you can view it later if you were unable to attend. **These sessions are completely optional and are simply to give you a chance to engage and interact with me a little bit on a weekly basis.** Please make sure that you ask chapter specific questions during this time and not something that is personal or pertains to only you and not the rest of the class. If you have any specific questions that pertain to you and only you, email me or call me outside of this time and I would be glad to answer whatever question you have. I will also stay on the WebEx session from 1-2PM following each recorded Webex session at Noon to hold an open virtual office hour. I will not record that hour, so it is simply your chance to chat with me and ask more specific questions. I will have no agenda for that hour and is totally ran by whoever shows up with questions.

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 the second page of this syllabus.
- 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 some of 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

All CNOW Assignments can be found online and are due (i.e., must be submitted for grading online) on the respective dates/times indicated in CNOW – late submissions receive zero credit.

Day	Date	Tentative WebEx Topic	Assignment(s) due on this date:
Monday	8/20/18	Chapter 1	Nothing due – be working on chapter 1 assignments
Monday	8/27/18	Start chapter 2	Chapter 1 assignments (video and application)
Monday	9/3/18	Finish chapter 2 and start chapter 3	Nothing due – be working on Chapter 2 assignments
Monday	9/10/18	Finish chapter 3	Chapter 2 assignments (video and application)
Monday	9/17/18	Review for Exam 1	Chapter 3 assignments (video and application)
Wednesday	9/19/18		Exam #1 on chapters 1-3 – will be open on CNOW from 8AM-10PM
Monday	9/24/18	Chapter 4	Nothing due – be working on chapter 4 assignments
Monday	10/1/18	Chapter 5	Chapter 4 assignments (video and application)
Monday	10/8/18	N/A	Fall Break – Nothing due – be working on Chapter 5 assignments
Wednesday	10/10/18	Special WebEx to finish chapter 5 and review for Exam 2	Nothing due - be working on Chapter 5 assignments
Monday	10/15/18	Start chapter 6	Chapter 5 assignments (video and application)
Wednesday	10/17/18		Exam #2 on chapters 4 & 5 – will be open on CNOW from 8AM-10PM

Monday	10/22/18	Finish chapter 6 and maybe start 7	Nothing due – be working on chapter 6 assignments
Monday	10/29/18	Finish chapter 7	Chapter 6 assignments (video and application)
Monday	11/5/18	Review for Exam 3	Chapter 7 assignments (video and application)
Wednesday	11/7/18		Exam #3 on chapters 6 & 7 – will be open on CNOW from 8AM-10PM
Monday	11/12/18	Start chapter 8	Nothing due – be working on chapter 8 assignments
Monday	11/19/18	Finish chapter 8	Nothing due – be working on chapter 8 assignments
Monday	11/26/18	Review for Final Exam	Chapter 8 assignments (video and application)
Saturday	12/1/18	Final Exam – proctored	Exam will be on campus (Room TBD) and given Noon-3PM , or you can have it proctored online through UNC Online system (more info to come later on how to do that).