



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

Department of Accounting and Finance

Course Syllabus
Fall, 2019

Accounting (ACC) 201
Financial Accounting
Section: 01

WHEN AND WHERE IS CLASS?

Classes Begin August, 20, 2019 and end December 4, 2019

Final Examination Schedule: <https://reg.uncg.edu/wp-content/uploads/FA-19-Exam-Schedule.pdf>

Full Academic Calendar for Fall, 2019: <https://reg.uncg.edu/calendars/fall-2019-academic-calendar>

When: 9:30 am to 10:45 am

Where: Bryan Building room 213

Patricia Fields Cates, M.S., CPA, CGMA
Lecturer

Office Location	Bryan 387
Email	pfcates@uncg.edu
Office Hours (when I'm in my office)	Tuesdays 2 pm to 3:15 and Wednesday 4 pm to 5:30 pm
Telephone (General department phone)	336-334-5647

Emails (best way to reach me) will be returned within 24 hours during the business week. I will return email on weekends as available. I welcome visitors during office hours. If those hours aren't convenient, I am happy to schedule an alternative time or phone call with you to address any questions or concerns regarding this course.

COURSE DESCRIPTION

(What you'll be learning)

Undergraduate Bulletin Description ACC 201: "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."

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.

[Course(s) you complete before you can take this one]

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

Notes:

This course is a **REQUIRED** entry course for all Accounting. Students majoring or minoring in accounting *must complete this course with a "B-" or better* to meet prerequisite requirements for upper level accounting courses.

Other majors may find they need a grade of "C" or better to advance to upper level courses within their majors as well. Please see your Advisor to confirm.

TOOLS & MATERIALS REQUIRED FOR CLASS EVERY DAY

This is a time intensive course – expect to spend a minimum of 3-6 hours outside of class every week. Homework and readings are the minimum requirement to pass.

- **Canvas:** canvas.uncg.edu will be used for announcements, materials and information for class.
- **Text:** Financial Accounting, 12th edition by C. William (Bill) Thomas, Wendy M. Tietz, Walter T. Harrison Jr., Charles T. Horngren. Access code to e-Text may be purchased through the UNCG bookstore or from Pearson (follow prompts in Canvas under "MyLab and Mastering"). A loose-leaf version will also be available for purchase through Pearson.
- **MyLab Accounting (MyLab):** I have linked MyLab with Canvas.
 - To register for MyLab go into Canvas and follow the links for 'MyLab and Mastering' in the course navigation menu (on the left-hand column).
 - There is also a video and handout posted in Canvas with step-by-step instructions.
 - Once you have registered for MyLab, you simply access MyLab within Canvas.
 - We will use MyLab for homework assignments in this class (see "Homework Policies" below for additional information).
 - This is required for the course. If you are waiting on financial aid you can receive free access for about 14 days.
- **Learning Catalytics:** Learning Catalytics will be used in this class to determine your class participation grades. It is built into MyLab and part of your access code

purchase. However, when you select Learning Catalytics within MyLab it will launch a separate browser and may ask you to log in with your MyLab username and password. You will need a **smart phone, or computer** that can connect to the Internet for to use Learning Catalytics.

- **Pencil/pen**
- **Calculator**
- **Note taking paper/device**

HOW YOUR GRADE IS DETERMINED

Percentage	Category	Location	Notes
5%	Class Participation	We will use Learning Catalytics to gauge attendance and preparedness during class.	Use of unauthorized materials (examples: doing homework for another class, playing video games, TV, etc.), listening to music, etc. will result in a class participation grade of Zero.
20%	Chapter Homework and Practice Set	Online using MyLab	I drop one homework (excluding Chapter 2 and 3 and the Practice Set – you cannot drop those)
50%	Regular Exams	In class using with multiple choice and problem-based exams	Exam #1 Ch: 1-3 Exam #2: Ch: 4-6 Exam #3: 7-9 Chapter 10 & 11 on final
25%	Final Examination CUMULATIVE and includes Chapter 11	In class using a multiple-choice/problem exam Final Examination Schedule: https://reg.uncg.edu/wp-content/uploads/FA-19-Exam-Schedule.pdf	The exam will be taken in the regular classroom.

No late work is accepted under any circumstance. I do not curve grades but I do offer multiple opportunities for extra credit!

The Undergraduate grading scale is as follows (final course grades will be rounded to the nearest whole number):

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		

Graduate 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 = 70-76	F = 69 and below

Grades will be posted in Canvas 7-10 days after completion of the assignment. The final grades for the course will be posted by December 16th at 5 pm.

Final day to withdraw from the course without an F: **October 11, 2019**

IMPORTANT EXAM AND GRADE INFORMATION

Extra Credit Opportunities

I do not give individual opportunities for extra credit; however, these opportunities are available to ALL STUDENTS in the class.

(1) 6 points on All Exams

Attend at least two weekly review sessions prior to the exam AND complete the online Practice Test before the exam (*with a grade of 80% or better*).

(2) 6 additional points on the Final Exam

Become Certified in Microsoft Excel! <https://bryan.uncg.edu/current-students/resources/excel-certification/>

If you have any questions, please contact Josh Moore at msoffcr@uncg.edu
Sign up early because slots are limited! Please note that as the end of the semester gets nearer, there may be fewer seats.

There may be various other opportunities that will only be announced in class – another reason that attendance is mandatory!

Tutoring

- Tutoring for this course is available for free in BRYN 335. No appointment is needed – just drop in during scheduled tutoring hours.
- Be prepared with specific questions. Bring your notes and other relevant materials. If you have a question about a homework problem, you will need your laptop/tablet with you to access MYLABS.
- 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.

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.

Exams

- What to bring to all exams (including the final): You must bring your own Scantron # 229633 (large red one), a calculator and a pencil. If you forget any one of these items, you will be allowed to go get one, but your testing time will NOT be extended.
- All exams are closed book/notes.
- All exams will be administered in class and they will be a combination of multiple choice and problems. All exams (including the final examination) are closed book. You may not access the textbook, notes or Pearson resources during exams. They will be timed exams and you will be given a maximum of 75 minutes for regular exams. The final will be 3 hours long.
- 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.
- There are no makeup exams. There are no excused absences and no makeup exams for midterms. However, I will substitute the final examination for one missed exam grade.
- Examinations will not be returned. You may review your exam during tutoring hours beginning the day after grades are posted and continuing for the next two weeks.

Homework

- All homework will be completed in MyAccountingLab.
- You will be allowed multiple attempts at each homework question and you will be given the "Help Me Solve This function."
- You can save your homework and return to it later, but you must click "SUBMIT" in MyLabs in order to get credit for it.
- No Late work will be accepted under any circumstances.
- As most of the homework will be unique to each student, there will be no solutions posted for the homework.
- If you are having technical difficulties, please seek assistance through the help listed in this syllabus. Extensions WILL NOT BE GRANTED FOR TECHNICAL ISSUES.

Check your UNCG email and Canvas Announcements **DAILY** for messages. Failing to read the syllabus, emails or Canvas announcements/updates will not constitute an excuse for missed work, assignments or exams.

Final Exams

- Please note that the Final Exam will be administered in accordance with UNCG's final exam schedule. This schedule is set by the University and cannot be changed. Please plan accordingly.
- The final examination is cumulative – includes material from all 11 chapters.
- If your grade on the final examination is better than your lowest test grade, I will substitute it for your lowest test grade (if you do not already need to use it for one missed exam as a zero).
- The final examination schedule for the university can be found at the following link:
Final Examination Schedule: <https://reg.uncg.edu/wp-content/uploads/FA-19-Exam-Schedule.pdf>

Students with more than two final exams within 24 hours and whose ACC 201 final exam is the middle exam in a sequence of three may take the final exam on the make-up day. To do so, you must provide me with documentation from the University Registrar's Office, 180 Mossman Building, before Thursday, December 4th.

Help for Computer Issues

I will not grant extensions on a one by one basis due to technical problems so please make sure to avail yourself of the resources listed below.

- If you are experiencing a problem with the MyLab website, please immediately call or email the MyLab Customer Help Desk at (800) 677-6337 or visit <http://pearsonmylabandmastering.com/students/support/> to send an email. This ensures that customer service has a record of the issue.
- After calling or emailing MyLab, please send me an email before the assignment is due to let me know about the issue.
- If you have difficulty with your equipment, you may check out substitute laptops/equipment temporarily from the library.
- For challenges with the University System: Please use 6TECH
<https://its.uncg.edu/Help/6TECH/>
Telephone: 336-256-TECH (8324)
Email: 6-TECH@uncg.edu

Check your UNCG email and Canvas Announcements **DAILY** for messages from me and check the Canvas Announcements regularly. I will post announcements and other information on Canvas. Failing to read the syllabus, emails or Canvas announcements/updates will not constitute an excuse for missed work, assignments or exams.

CODE OF CONDUCT FOR THIS CLASS

The conduct required in this class is designed to prepare you for the work environment. In addition to teaching you the skills needed in business, the course also helps to get you “work ready.” Professionalism is required. 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.

Cell Phone Use (including use of earbuds)	Do not have your cell phones, unapproved electronic devices (or earbuds) out in class and/or in use during class unless you have explicit permission from me to do so. This is one of the major complaints from employers as it is a misuse of company time. You will be excused from class and receive a participation grade of zero.
Computer/I Pad Use	You may use your computer/iPad only for class related materials. Using it during class time for ANY other reason – doing work for another course, checking social media, email, etc. will result in you being excused from class and receive a grade of zero. This is a difficult course – it’s important to stay focused. Also – this is another major complaint of employers as it is again, a misuse of company time.
Questions regarding Grades	I welcome your questions (ALL QUESTIONS) – please email me or see me during office hours (if they aren’t convenient, please make an appointment) rather than asking me before or after class or during class time.
Conflicts with Other Students	You are encouraged to ask questions and participate in discussions in class but you must do so respectfully. There may be times that you disagree with the questions or views expressed by other students. You may not yell, disparage others and you must respect the class time allotted to others. Use discretion and empathy – treat others as you would be treated and be open-minded. If it’s better handled privately, do so.
Conflicts with Me	My goal is to create positive learning environment. I encourage you to respectfully bring any concerns to me as I take all student concerns seriously. If it is a private issue concerning you, please do so individually during my office hours (or by appointment) so we preserve class time for learning.
Arriving Late/Departing Early	Students must come to class prepared and on time-as is also the case in the workplace. If there is a rare situation requiring late arrival/early departure, please notify me via email within 24 hours before or after class.
Cheating	The only thing you ever really own is your integrity. Do not attempt to cheat in my class. You must work independently and may not give or receive help and may only use approved resources. You will be required to sign an attestation to this effect on every major exam/assignment. If you violate the honor code, at a minimum, you will receive an F for the course and be referred to the Office of Academic Integrity. I will recommend the maximum penalty available.
Visitors	If we have a visiting speaker, professional attire is <u>required</u> . You do not need to purchase new clothing. Please research the speaker and the company ahead of time so you are prepared to participate in discussion and ask questions as appropriate. Please use the following link as a guide: https://www.sbu.edu/docs/default-source/life-at-sbu-documents/professional-wardrobe-nbsp-.pdf?sfvrsn=0

A violation of this code of conduct may result in you being excused from class and an overall participation grade of zero. If you are excused from class, you must meet with me privately before you are granted permission to return to class. If the issue is severe enough, I may not be able to allow a student to return to class. I also reserve the right to report your conduct to the appropriate office within the University system for further assistance, consultation, evaluation and/or disciplinary action.

UNIVERSITY RESOURCES

Students in Need of Special Classroom Accommodations:

- **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 need of additional support:

UNCG cares about student success and recognizes that students often balance many challenging personal issues and demands. I encourage students to 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.

Inclement Weather Concerns:

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.