



UNC  
GREENSBORO  
Bryan School of  
Business and Economics

Department of Accounting and Finance  
ACC 201-08: Financial Accounting  
Spring 2020, Online Course

**\*\*Please note that this course is online, and it does require proctored exams.\*\***

**Instructor:** Ms. Amanda Cromartie, CPA

MSA Program Director, ACF Internship Coordinator, and Lecturer

**Office:** 342 Bryan

**Email:** [acromartie@uncg.edu](mailto:acromartie@uncg.edu)

**Weekly Review Sessions/Office Hour (via WebEx in Canvas):** Tuesdays and Thursdays 1-2pm

**Appointment:** I am happy to schedule a time to meet with you individually in-person or by phone during the semester. Email me to schedule a time. 😊

**FREE Tutoring:** 335 Bryan - additional details will be announced in Canvas soon

**IMPORTANT NOTE:**

*I want you to be successful in this course! Tips to help you achieve success are actively participating in **WebEx sessions** and/or submitting questions and watching the recordings, keeping up with weekly **assignments (set a schedule)**, **reading the text** and use the **Directed Reading Templates in Canvas**, and dedicating extra time and attention to **Chapters 1-3** which lay the foundation for the remainder of the course. I also encourage you to take advantage of the tutors located in 335 Bryan or contact me for additional help/guidance.*

**Prerequisites:** [ISM 110](#) and any one of the following:

[MAT 115](#), [MAT 120](#), [MAT 150](#), [MAT 151](#), [MAT 191](#), [MAT 292](#).

**Note for Accounting Majors:** Students majoring or minoring in accounting must complete this course with a "B-" or better to meet prerequisite requirements for ACC 318-Intermediate Accounting I.

**Note for Non-Accounting Majors:** 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 course advisor to confirm.

**Catalog Description of 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 Resources, Grading, and Evaluation

### Course Resources:

- **Canvas:** [canvas.uncg.edu](https://canvas.uncg.edu) will be used for announcements and course materials.
- **Text:** Financial Accounting, 12<sup>th</sup> 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”).
- **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**.
- **Tutoring:** Free tutoring is available in 335 Bryan. Please see “Tutoring” below for additional information. There will also be weekly review sessions. Please see “Review Sessions” for additional information.

### Grades will be determined by (see policies below for additional information):

- Class Participation (Discussion Posts + Quizzes): 5%
- Homework/Practice Set: 20%
- Three mid-term exams: 50%
- Final Exam (cumulative): 25%

### Undergraduate 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		

### 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

## Grade Policies:

- **All grades will be posted in Canvas. Canvas (NOT MyLab) is the official source of your grade in this class as it has the proper weights applied to assignment groups. It is your responsibility to make sure they are recorded correctly and to calculate your own weighted average. Please contact me immediately if there is an error.**
- I will make every effort to post grades to Canvas as quickly as possible. If a grade in Canvas is not correct, please email me as soon as you notice the issue.
- If you need documentation of your grades at any point during the semester for a fraternity/sorority, scholarship, or any other reason, please email me your request 24 hours before you need the documentation so that I have time to review your grades in Canvas.
- Canvas will allow you to determine your grade at any point during the semester.
- Course Evaluation: I will add 10 points to your last class participation grade based on completing the course evaluation and an additional 10 points to each student's last class participation grade if overall completion rate is 75% or higher.

## Technology and Course Expectations

### COMPUTER RESOURCES AND INTERNET ACCESS

**Online Learning:** This is an online class where most 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. Most materials for this course will be completed online through MyLab Accounting (see below for further details).

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. Use my email address at the top of page one of this syllabus when sending me messages. Failing to read the syllabus, emails or Canvas announcements/updates will not constitute an excuse for missed work, assignments or exams.

**Weekly WebEx:** I will host weekly WebEx sessions/virtual office hours every Tuesday and Thursday (with a couple of exceptions) from 1-2pm. I will use these sessions to “lecture” through the basic concepts in each chapter and work through example problems. These sessions are optional (with some extra credit incentives) and to give you a chance to engage and interact with me some on a weekly basis. I will record and post these sessions to Canvas so you can watch them later if you are unable to attend. You may email me questions before the session and/or ask questions during the session. I look forward to hearing from you!

**This course requires proctored exams for entire time you take each exam.** I will reserve a block of time for FREE proctoring on UNCG's campus for each exam. If you are unable to take the exam during this block of time, you will need to use UNC Online for proctoring. There is typically a charge for proctoring services, but there are other proctoring options if you plan in advance. More details are in the “Exams” section below.

Technology Issues, Canvas and MyLab: 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.

- MyLab Technical Support: If you are experiencing a problem with the MyLab platform, then please visit <http://help.pearsoncmg.com/integration/cg/canvas/student/en/content/support.htm>
- 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](mailto:6-TECH@uncg.edu)

### 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 assignments have scheduled windows when you must complete them. **I will work with you as best I can, but ultimately it is your responsibility to look at this schedule and ensure you are able to meet these commitments. 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.**

## Grading Details and Student Support

### Class Participation (Canvas Discussion Boards & MyLab Quizzes):

Participation grades are based on responses to discussion board prompts and completion of MyLab quizzes (open book, these questions are similar to exam-type questions). The due dates are available in Canvas and MyLab and will help you ensure that you are staying on track with the material. You have 3 attempts to answer the quiz questions. These assignments must be submitted by the due date. I will drop your two lowest class participation grades.

Discussion board posts must be thoughtful and respectful. I will post additional etiquette before the first discussion post is due.

### Homework Policies and Tips:

- Homework is intended to help your comprehension of the chapter material and can be time consuming. Plan ahead and do not wait until the last minute to complete homework assignments.
- I will drop your lowest homework grade with the exception of assignments that include practice set problems which are Chapter 2 Post-Homework and Chapter 3 Post-Homework.
- Homework problems come directly from the end of each chapter in your textbook but are often algorithmic (meaning the numbers used in the problems in MyLab may differ from those in the textbook).
- Take the time to UNDERSTAND the homework. Reviewing completed homework assignments and making sure you understand the correct answers is a great way to study for exams.
- MyLab Accounting (MyLab) can be accessed using the link in Canvas.
- **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.** I will drop your lowest homework grade except for the assignments mentioned above.
- You are allowed unlimited attempts at each homework question and you have the availability of

the “Help Me Solve This” function.

- If you are having trouble with your homework, please use the tutoring available from the accounting department, attend my weekly review sessions, and/or email to set up an appointment.
- The due dates for all assignments are listed on the “Tentative Schedule of Class Topics and Assignments” included at the end of this syllabus. They are also available in Canvas and MyLab. If, for some reason, an assignment due date is changed, the change will be posted as an announcement in Canvas. You are responsible for checking the syllabus and reading all announcements in Canvas.
- Homework grades will be posted in Canvas. You are responsible for ensuring that the grade in Canvas is the same as the grade in MyLab. Please contact me if there is a problem with your grade in Canvas.
- If you are experiencing a problem with the MyLab website, please call the MyLab Customer Help Desk at (800) 677-6337 or visit <http://pearsonmylabandmastering.com/students/support/>. If the problem you are experiencing means that you cannot complete or submit your assignment, please send me an email **before the assignment is due** to let me know.

### **REVIEW SESSIONS – Extra Credit Opportunity (and how to improve your grade!)**

**Do NOT expect exams to be curved, however, I do offer extra credit opportunities for each exam. I do NOT give individual opportunities for extra credit, but these categories are available to ALL STUDENTS in the class.**

- (1) 6 points on each Chapter Exam – Attendance at live WebEx sessions prior to each exam will be worth 3 points of extra credit per exam. I will post additional details in Canvas as these opportunities arise. Complete the practice exam review assignment with a grade of 80% or higher to earn an additional 3 points of extra credit per exam. Additional details will be posted in Canvas.
- (2) 6 points on the Final Exam - Attendance at live WebEx sessions prior to final exam will be worth 3 points of extra credit per exam. I will post additional details in Canvas as these opportunities arise. Complete the practice exam review assignment with a grade of 80% or higher to earn an additional 3 points of extra credit per exam. Additional details will be posted in Canvas.
- (3) 6 additional points on the Final Exam - Become Certified in Microsoft Excel! You must PASS the Microsoft Excel Specialist Exam to qualify for these 6 points, just taking the exam does not qualify for any points. There are steps to follow to qualify to take the exam, so please go to the website below to learn about the process. Please be sure to sign up early because slots are limited. The closer we come to the end of the semester, the more limited seats become. Learn more at: <https://bryan.uncg.edu/current-students/resources/excel-certification/> If you have any questions, please contact Professor Josh Moore at [msoffert@uncg.edu](mailto:msoffert@uncg.edu).

### **Tutoring:**

- **FREE tutoring** for this course is available in Bryan 335. No appointment is needed – just drop in during scheduled tutoring hours. The tutoring room is staffed by graduate assistants in the Master of Science in Accounting program.
- Tutoring hours will be announced in Canvas once they are available (usually within the first week of class).

- 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 MyLab.
- The feedback on tutors from prior students is excellent. However, please keep in mind that **you must come prepared**. **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, and FIN 315 so please be considerate of others that are waiting when you are receiving help.

### **Practice Set Assignment:**

During this course, you will complete a comprehensive practice set to solidify your understanding of the accounting cycle. This practice set will be completed in phases during the semester. This will count as a homework grade and will be weighted the same as other homework grades but is NOT eligible to be dropped.

### **Exam Policies:**

- Exams will be administered through MyLab. You will be allowed to use a calculator and blank paper (instructor will provide paper). **Exams are closed book and proctored.** You may not access the textbook, notes, or MyLab 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 proctored exams.** I will reserve a block of time for FREE proctoring in a computer lab on UNCG's campus for each exam. I will send out a survey before each exam so that you can let me know your proctoring plans.
- If you are unable to take the exam during this block of time, you will need to use UNC Online for proctoring. There is typically a charge for proctoring services, but there are other proctoring options if you plan in advance. I recommend securing proctoring at least 1 week in advance of each scheduled exam. I will post more information about UNC Online to Canvas.
- You may not share or borrow calculators during exams. Cell phones or other devices may not be used in place of calculators.
- **Any** electronic device other than a computer and calculator in the "ON" position during an exam will result in a grade of **zero**.
- Mid-term exams are not cumulative but are closed book and proctored. The final exam **IS** cumulative and proctored.
- Students are expected to arrive on-time for exams and complete exams without breaks.
- Three (3) midterms will be given during the semester (plus a comprehensive final exam during finals week). Your lowest midterm grade (not the final exam) will be dropped and replaced with final exam grade (if higher). **YOUR FINAL EXAM COUNTS FOR 25% OF YOUR GRADE NO MATTER WHAT** but will also replace one of your mid-term grades IF the final is higher than your lowest mid-term.
- If you do not show up for a midterm exam for any reason, your grade will be a zero. There are no excused absences and no make-up exams for any midterms. I will substitute the final examination grade for the lowest exam so if you must miss one, I will use the final exam grade in place of the missed exam. If you miss two, you will receive a zero for the second exam. The same goes for the third.
- **Please note that the Final Exam will be administered in accordance with [UNCG's final exam](#)**

**schedule**. This schedule is set by the University Registrar's Office and cannot be changed. Please plan accordingly. I have reserved a computer lab on UNCG's campus for free proctoring during the exam window, or you may use UNC Online to schedule proctoring.

- In accordance with UNCG's policy, only those 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, at least one week prior to the final exam date.

## General Course Policies and Expectations

### Expectations:

ACC 201 is a subject that most students must study regularly instead of waiting until the last minute to cram. To do perform well in this class, **follow these 10 guidelines**:

1. Set aside a specific time each week dedicated to this course. Since this is an online course this structure will help ensure you stay on track.
2. READ and STUDY the assigned materials for each assigned date to keep up. I post Directed Reading Templates for each chapter that will help!
3. Watch the getting started and tips videos and MyLab chapter videos...and take notes! 😊
4. Complete the discussion board posts and quizzes after reading the chapter and watching the chapter videos to enhance your understanding and application of the material.
5. Complete homework problems in MyLab and participate in weekly review sessions.
6. Utilize the MyLab resources for each chapter (study plan, pre-tests, Dynamic Study Modules, etc.) as needed. Find what works for you!
7. Pay attention to due dates for assignments and exams. Do NOT get behind!
8. Check email and Canvas Announcements frequently so you don't miss important information. I will send out updates and reminders and may post additional information to Canvas based on feedback from students in the course. I welcome your questions and comments!
9. 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.
10. Reach out to me as soon as you encounter difficulties or have questions and have a positive attitude, respectful attitude about learning. Set your mindset to SUCCESS – you can do well in this course!

As instructor of this course, I pledge to:

- Be available for questions and concerns
- Provide you with information in advance so you can schedule your work
- Provide supplemental instruction/examples to support the learning process
- Treat you fairly with respect to exams, grading, etc.
- Be respectful of you and to have a positive attitude
- Provide timely feedback on assignments and exams

**Professionalism:** This is a business course. I expect you to conduct yourself professionally throughout the semester. This means that anything you post to Canvas, email messages, and voice messages should be respectful and constructive. If you send me an email, please be polite and professional, and please allow me 24 hours to respond.

## 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](http://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:
  - Dean of Students Office at 334-5514 or <http://sa.uncg.edu/dean/distress/>
  - Counseling Center at 336.334.5340 or <https://shs.uncg.edu/cc>
  - Students First Office at 334-5730 or <https://studentsfirst.uncg.edu/>
- **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. Any additional instructions or changes will be posted in Canvas.

## Final Comments

- The faculty in this department is dedicated to helping you achieve your education goals. However, your education is YOUR responsibility. It is your job to prepare for and keep up with assignments.
- I encourage you to review all deadlines and set a schedule for completing assignments. Plan ahead and do not wait until the last minute to begin assignments!
- This course is a critically important portion of the business curriculum at UNCG. It is also very time intensive. Plan to devote a **minimum** of 6-9 nine hours a week to study the material and complete the assignments. The chapter assignments may only represent the minimum amount of work necessary to gain an understanding of the material covered in this course.
- **Contact me any time with course questions!** I wish you much success!

**\*\*Last day to drop the course without academic penalty is set by the University and may be found at <https://reg.uncg.edu/calendars/> on the Academic Calendar for this semester.\*\***