As UNCG returns to face-to-face course offerings in fall 2020, the campus community must recognize and address concerns about physical and emotional safety. As such, all students, faculty, and staff are required to uphold UNCG’s culture of care by actively engaging in behaviors that limit the spread of COVID-19. Such actions include, but are not limited to, the following:

- Wearing a face covering that covers both nose and mouth
- Observing social distance in the classroom
- Engaging in proper hand washing hygiene when possible
- Self-monitoring for symptoms of COVID-19
- Staying home if you are ill
- Complying with directions from health care providers or public health officials to quarantine or isolate if ill or exposed to someone who is ill.

Instructors will have seating charts for their classes. These are important for maintaining appropriate social distance during class and facilitating contact tracing should there be a confirmed case of COVID-19. Students must sit in their assigned seat at every class meeting and must not move furniture. Students should not eat or drink during class time.

A limited number of disposable masks will be available in classrooms for students who have forgotten theirs. Face coverings will also be available for purchase in the UNCG Campus Bookstore. Students who do not follow masking and social distancing requirements will be asked to put on a face covering or leave the classroom to retrieve one and only return when they follow these basic requirements to uphold standards of safety and care for the UNCG community. Once students have a face covering, they are permitted to re-enter a class already in progress. Repeated issues may result in conduct action. The course policies regarding attendance and academics remain in effect for partial or full absence from class due to lack of adherence with face covering and social distancing requirements.

For instances where the Office of Accessibility Resources and Services (OARS) has granted accommodations regarding wearing face coverings, students should contact their instructors to develop appropriate alternatives to class participation and/or activities as needed. Instructors or the student may also contact OARS (336.334.5440) who, in consultation with Student Health Services, will review requests for accommodations.
WHEN AND WHERE IS CLASS?

This class is web-enhanced. Half of the students will attend in person on Tuesday and the other will attend in person Thursday. The other class day will be completed using asynchronous lectures and online activities.

Classes Begin August, 18, 2020 and end November 24th, 2020 (this date will be treated as a Monday on the academic schedule)

Final Examination Schedule: Your final examination will be given online and will be available ONLY on the day for which your examination is originally scheduled. You will find that schedule at the following link:


Full Academic Calendar for Fall, 2020: https://reg.uncg.edu/calendars/fall-2020-academic-calendar/

When and Where is class:

9:30 to 10:45 am – Sections 1A and 1B – room SOEB Room 120
11 am to 12:15 pm – Sections 2A and 2B – room SOEB Room 118
12:30 pm to 1:45 pm – Sections 3A and 3B – room SOEB Room 118

A Sections will physically meet on Tuesdays and B Sections will physically meet on Thursdays. The online portion of the class will be asynchronous in that there will be activities and lecture materials online for students to complete in preparation for in-class work.

WHO IS TEACHING?

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

<table>
<thead>
<tr>
<th>Office Location</th>
<th>Bryan 387</th>
</tr>
</thead>
<tbody>
<tr>
<td>Email</td>
<td><a href="mailto:pfcates@uncg.edu">pfcates@uncg.edu</a></td>
</tr>
<tr>
<td>Office Hours</td>
<td>By appointment via zoom</td>
</tr>
<tr>
<td>Telephone</td>
<td>336-334-5647</td>
</tr>
</tbody>
</table>

Emails (best way to reach me) will be returned within 24 hours during the business week. I will return email on weekends as available. Because of COVID restrictions, all office hours will be via appointment and zoom. Students are required to check email and CANVAS announcements at least once a day. Students are responsible for any missed announcements.

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.

**PREREQUISITES**

[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 minor ing 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.**

- **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 and examinations in this class. I do not accept homework via any other way.
  - This tool is required for the course from the beginning. If you are waiting on financial aid to purchase materials, you can receive free access for 14 days.
- Reliable computer (a tablet/phone will not be sufficient) and internet connection
- Pencil/pen
- Calculator
- Access to Excel
- Note taking paper/device
# HOW YOUR GRADE IS DETERMINED

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Category</th>
<th>Location</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>5%</td>
<td>Class Participation</td>
<td>Completing the assignments listed as Participation in Canvas and completing the in class assignments as required. If you are ill, do not come to class. Notify me immediately (medical verification may be required) so arrangements can be made to make up coursework.</td>
<td>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.</td>
</tr>
<tr>
<td>20%</td>
<td>Chapter Homework and Comprehensive Accounting Assignment (Not Eligible for Drop)</td>
<td>Online using MyLab. Again, some of these utilize Excel.</td>
<td>I drop one homework (excluding Chapter 2 and 3 and the Comprehensive Accounting Assignment – you cannot drop those)</td>
</tr>
<tr>
<td>50%</td>
<td>Regular Exams</td>
<td>Online – timed, multiple choice/problem based (randomized, pooled, etc.). Each student has a different test.</td>
<td>Exam #1 Ch: 1-3 Exam #2: Ch: 4-6 Exam #3: 7-9 Chapter 10 &amp; 11 on final</td>
</tr>
<tr>
<td>25%</td>
<td>Final Examination CUMULATIVE and includes Chapter 10 and 11</td>
<td>Online available on the exam day listed for the class per the final exam schedule: <a href="https://reg.uncg.edu/wp-content/uploads/FA20-Exam-Schedule.pdf">https://reg.uncg.edu/wp-content/uploads/FA20-Exam-Schedule.pdf</a></td>
<td>Online: Again, multiple choice/problems. Each student will have a different test because I use pools, randomized questions, algorithmic formulations.</td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>n/a</td>
<td>A = 93+</td>
</tr>
<tr>
<td>B+</td>
<td>A- = 90-92</td>
</tr>
<tr>
<td>B</td>
<td>B = 87-89</td>
</tr>
<tr>
<td>C+</td>
<td>B- = 80-82</td>
</tr>
<tr>
<td>C</td>
<td>C = 77-79</td>
</tr>
<tr>
<td>C-</td>
<td>C- = 70-72</td>
</tr>
<tr>
<td>D+</td>
<td>D = 67-69</td>
</tr>
<tr>
<td>D</td>
<td>D+ = 60-62</td>
</tr>
<tr>
<td>F</td>
<td>F = 59 and below</td>
</tr>
</tbody>
</table>
Graduate Grading Scale: (final course grades will be rounded to the nearest whole number)

<table>
<thead>
<tr>
<th>Grade</th>
<th>Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>93-100</td>
</tr>
<tr>
<td>A-</td>
<td>90-92</td>
</tr>
<tr>
<td>B+</td>
<td>87-89</td>
</tr>
<tr>
<td>B</td>
<td>83-86</td>
</tr>
<tr>
<td>B-</td>
<td>80-82</td>
</tr>
<tr>
<td>C+</td>
<td>77-79</td>
</tr>
<tr>
<td>C</td>
<td>70-76</td>
</tr>
<tr>
<td>F</td>
<td>69 and below</td>
</tr>
</tbody>
</table>

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 8 at 5 pm.

Final day to withdraw from the course without an F: **October 9, 2020**

**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. 3 points on an examination if you complete the online Practice Test for the particular examination (you must receive a grade of 80% or better on the practice exam). Note: You will be given three attempts at the practice test but you will NOT be able to see your results after each attempt.

2. 6 additional points on the Final Exam

   Become Certified in Microsoft Excel! [https://bryan.uncg.edu/current-students/resources/excel-certification/](https://bryan.uncg.edu/current-students/resources/excel-certification/)

   If you have any questions, please contact Josh Moore at msoffcrt@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.

3. ½ point on the final average for individual that complete both course evaluations. There will be one mid-semester and one at the end of the semester. Both are anonymous. The mid-term allows me to evaluate the course and make changes mid-stream to benefit the students.

**Tutoring**

- Virtual tutoring for this course is available for free through the Department of Accounting and Finance. Details of how to schedule an appointment with a tutor will be posted to Canvas.
- Virtual tutoring will be available August 24th through the last day of class, November 24th.
- 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.
**Exams**

- You may use your books/notes on the examinations. However, you MUST WORK INDEPENDENTLY.
- They will be timed exams and you will be given a maximum of 75 minutes for regular exams. The final will be 2 hours long.
- **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 individual examination with me by appointment through office hours on Zoom.

**Tentative Exam Windows:**

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-3</td>
<td>September 18-19, 2020</td>
</tr>
<tr>
<td>4-6</td>
<td>October 16-17, 2020</td>
</tr>
<tr>
<td>7-9</td>
<td>November 13-14, 2020</td>
</tr>
</tbody>
</table>

**Chapter 10 and 11 will be on the Final Examination which will only have one day available – December 3, 2020**

Comprehensive Practice Set is due November 23, 2020

**Homework**

- All homework will be completed in MyLab.
- 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. As long as you attempt the homework, you will be able to review completed assignments after the due date by selecting “Results” in MyLab.
- If you are having technical difficulties, please seek assistance through the help listed in this syllabus. Extensions WILL NOT BE GRANTED FOR TECHNICAL ISSUES.
- Canvas is the official source for your grade, not MyLab. Please check Canvas for your overall course grade.

Check your UNCG email and Canvas Announcements at least **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 and will be taken online on the day listed. 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.
- Date: You make take it at any time (independent work only) on December 3, 2020). You will have two
hours to complete the examination. Everyone’s examination will be comprised of a different set of questions.

- 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:
  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 November 1, 2020.
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

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/0B0rFGGhJvbdDHUExSZmFFaWFmb00/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 for the course. |
| 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 |
| **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. 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 required. 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](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](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/](http://sa.uncg.edu/dean/distress/) and/or contact the Dean of Students Office at 336-334-5514, Counseling Center at [http://shs.uncg.edu/cc/counseling/crisis](http://shs.uncg.edu/cc/counseling/crisis) or Students First Office at 336-334-5730. The Counseling and Testing Center is available for mental health assistance, 336-334-5874.

**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.