



Department of Accounting and Finance
Course Syllabus
Spring, 2024

Accounting (ACC) 201
Financial Accounting
Section: 01, 02, 03

[UNCG's Academic Calendar for the Spring, 2024 Semester \(breaks, registration dates, etc.\)](#)

WHEN AND WHERE IS CLASS? WHO IS MY PROFESSOR?

<i>Section</i>	<i>When</i>	<i>Where</i>
01	9:30 to 10:45 am	Bryan Building room 128
02	11:00 am to 12:15 pm	Bryan Building room 128
03	12:30 to 1:45 pm	Bryan Building room 128

Patricia Fields Cates, M.S., CPA, CGMA, Professional Faculty

Office Location	Bryan Building room 387
Email	pfcates@uncg.edu
Office Hours	Tuesdays and Thursdays 2:30 pm to 4:15 pm & others by appointment
Telephone	1 336-334-4495

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 in person visits during office hours. If those hours are not convenient, I am happy to schedule an alternative time or phone call with you to address any concerns.

WHAT YOU WILL BE LEARNING

COURSE DESCRIPTION

ACC 201: "Introduction to external financial statements of organizations, emphasizing the use of accounting information in making investment and other decisions. Identify ethical considerations and the role of financial reporting in society."

THIS COURSE SUPPORTS THE FOLLOWING BRYAN SCHOOL LEARNING GOALS:

(<https://catalog.uncg.edu/business-economics/>)

- Students will implement the various steps of the critical thinking process, supported by the appropriate use of analytical and quantitative techniques, to formulate recommendations for subsequent decision making.
- Students will apply appropriate ethical standards when making recommendations for business decision making.
- Students will explain the roles of innovation and innovation management in achieving successful business strategies, decisions, and performance.

COURSE SPECIFIC STUDENT LEARNING OUTCOMES (SLOs)

Upon successful completion the student will be able to:

- 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, and word processing software where appropriate.

PREREQUISITES: [Course(s) you MUST complete before you 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.

COURSE REQUIREMENTS:

This course is designed to make students work ready for the business environment. In addition to accounting, students will be required to conduct themselves in a manner that prepares themselves for their career (and to represent themselves and the Bryan School well):

- **On time attendance is mandatory.** Students are given **three** (3) automatic absences. If you are tardy, three tardies or early departures equal one class. If a student's absences exceed those parameters, the instructor will deduct one point from their final grade for each additional absence. I do not grant additional excused absences for any reason. Do not ask its bad form in the work environment to do so. Please use those absences wisely. I will not be providing videos of classroom instruction.

Both the University and I strongly value extracurricular activities. However, I do not grant ADDITIONAL absences. Students are expected to plan accordingly.

I do not extend due dates for absences for any reason as all work is available online and available and all students are granted at least one week's notice of all due dates.

- **Come to class prepared.** This is a time intensive course – expect to spend at least 3–6 hours outside class every week to pass with a C. Homework and readings are the minimum requirement to pass. Don't show up if you haven't read or done your homework. Be properly groomed and dressed for class attendance. Do not wear headphones in class. Do not use any electronic devices in class until you are given express permission to do so.
- **Bring a laptop, calculator (phone calculator is not sufficient), paper and pencil EVERY DAY.** We do not use laptop every day. In fact, there will be several Tech Free days where we simply work problems together in class. We also use Excel often. Make sure you take the time to review the Bryan School Laptop Policy prior to class. Students must take their system to 6Tech to have it checked for viruses and have Excel downloaded to their hard drive (the web version will be insufficient for the course – also we do not use Google sheets or numbers for this course.) I do NOT grant extensions to due dates for individual technological problems.
[UNCG Bryan School of Business Laptop Policy](#)
- **Check Canvas announcements and emails at least daily.** Canvas (not Pearson's MyLabs) is your interface. We also access everything through Modules. Students are responsible for any missed emails or announcements.
- **Students have one automatic homework drop and I substitute the final examination grade for one missed or (lowest) midterm examination.** I do not accept late work under any circumstances. I also only substitute the final for a missed or lowest examination if it helps your grade. Do not ask for

additional drops, grade considerations or extra credit that is not part of this syllabus.

- **Academic Integrity:** Independent work only in this class on all assignments unless you are given express, written permission from the instructor to receive or give help. The only homework help you can receive is from tutors. All projects and tests must be completed independently. Complete all assignments and exams honestly, punctually, and to the best of their ability. Cite sources appropriately in accordance with the Student Code of Conduct. I use Turnitin for written assignments. I do follow the University's Academic Integrity policy and follow the requirements of due process. However, if a student has been found guilty of violating academic integrity in my class, AT A MINIMUM, they will be referred to the Dean of Students for training and will receive an automatic F in my class. The Bryan School, and University, in turn, may choose to impose further sanctions.
[Academic Integrity FAQs](#)

- **Students are expected to always treat fellow classmates and the instructor with dignity and respect.**

Students who are disrespectful to me, other students or tutors will be automatically removed from the classroom. No discrimination and no harassment. No assignments or content can be made up. The student will automatically be referred to the Dean of Students. Return to the classroom is in no way guaranteed. If a student returns and must be excused again, the student will receive an automatic F for the course.

- **Students can get 100s on projects that are 20% of their grade BUT they are all or nothing.** AGAIN – THIS IS WORK READINESS. You must go to the tutors and/or me to check your work the week before it is due. We will not check it the day its due. If it's wrong, even a little bit, it's a zero. Employers don't accept incorrect work. Vendors don't pay for incorrect work. Bids aren't accepted if they don't meet specifications. Learn this lesson here before you lose a job and destroy a career over it. Be proactive on "big rocks." These projects are "big rocks." These projects aren't eligible for drop.

A small note: If you screw up and get a zero on one of these, you can still pass the class with a B (I've even seen students recover with an A-). There's extra credit in the class to help recover but it will require significant additional work. You also can't screw up both of them.

HOW YOUR GRADE IS CALCULATED:

ACCESS ALL ASSIGNMENTS THROUGH CANVAS IN MODULES – NOT MYLAB

I welcome your questions about your grade and love helping students. However, please do not approach me with a question during class or immediately between classes as it does not provide a great deal of privacy, nor does it provide adequate time to address your concerns.

Please see me during office hours or make an appointment so we can do so privately and adequately.

%	Category	Details	Notes
20%	Homework and in-class activities	Reading assignments, homework and in class activities	One assignment in this category will be dropped
40%	Three Midterm Exams	<p>Regular exams will be taken online via Canvas. They are a combination of multiple choice and problems (every student's exam is different). You will have 90 to 120 minutes (depending upon the exam) to take the exam on the 24-hour window on the date of the exam. All students must take the exam on the same day and must work independently (you must work in a private space). EXPECT SIGNIFICANT TIME PRESSURE. You can use:</p> <ul style="list-style-type: none"> • Books (you won't have time to look up questions) • Notes • Excel <p>Students will not be granted permission to take examinations early or late for any reason (including individual technical difficulties).</p> <p>Faculty reserves the right to require students to take exams in a proctored environment for any reason.</p> <p>For copyright and exam security reasons, students cannot review their individual questions alone. However, you CAN come to my office, or the tutoring center and we will happily go over any missed questions with you.</p>	<p>Exam #1 Ch: 1-3 Exam #2: Ch: 4-6 Exam #3: 7-9</p> <p>Note: Chapter 10 will be on the final</p> <p>I will substitute the final examination for a missed exam or the lowest regular exam in this category if it helps your grade.</p>
20%	Final Cumulative Examination REQUIRED	<p><u>When:</u> At any 3-hour window on the day listed on UNCG's final exam schedule for your class. UNCG's Final Examination Schedule - Fall, 2024</p> <p><u>Where:</u> Online via Canvas. Faculty reserves the right to require students to take exams in a proctored environment for any reason. You will have 180 minutes to take the exam. I strongly recommend that you take the exam as early as possible because significant online student traffic can cause delays. If you do get kicked off the network, your work will be saved, and you can re-access the system automatically without the need to reach out to me directly. Only take it off campus if you have a stable, secure Wi-Fi and computer system. If you do not, come to campus and take it in the</p>	

		<p>computer lab. All students must take the exam on the same day and must work independently (you must work in a private space). EXPECT SIGNIFICANT TIME PRESSURE. You will have access to books and notes, but YOU WILL NOT HAVE TIME TO LOOK UP ANSWERS. Every student's exam will be different. Questions will include multiple choice, problems, and the occasional Excel assignment.</p> <p>Students cannot take examinations early or late for any reason (including individual technical difficulties).</p>
10%	Accounting Cycle	<p>This is an Excel based accounting cycle project. THERE IS NO PARTIAL CREDIT BUT YOU MUST CHECK YOUR WORK AND START EARLY-TUTORS WILL NOT CHECK WORK ON THE DATE ITS DUE. A portion of it will be completed in class. The remainder will be completed by the student independently. They can seek help in the tutoring center and from the professor during office hours. Students must work independently.</p>
10%	Business Dashboard	<p>THERE IS NO PARTIAL CREDIT BUT YOU MUST CHECK YOUR WORK AND START EARLY-TUTORS WILL NOT CHECK WORK ON THE DATE ITS DUE. Students will use a large dataset to create a dashboard to provide timely information used in decision making. Again, we will begin this in class. However, the project will be completed independently. Students are encouraged to seek help from tutors and the professor during office hours. Independent work is required.</p>

IMPORTANT INFORMATION ABOUT PROJECT GRADING:

These projects are great ways to improve your grade and you can check your work before its due. Abundant help will be available outside of class. **Grading will either be 100% or a zero.** TAKE INITIATIVE EARLY.

You will have lots of outside help with tutors and myself so you can succeed. We will check your work before you turn them in. These two projects make 20% of your grade. That will give you a terrific head start towards a **great** grade. We will check them BEFORE you turn them in for real so you can make sure they are correct.

HOW TO ENSURE YOU GET 100% - NOT THE ZERO!

Ask the tutors and/or your professor to proof it AT LEAST one week before the final due date so you can fix problems big and small. If you wait until the day before its due, the tutors or professor WILL not have time to proof yours. That will be your fault - not theirs. It's the same in the workplace - can't blame your clients for your poor planning.

Start as early as possible on the projects outside of class.

Do your projects and homework in the tutoring lab. They will gladly help you. If you have questions, they are right there to answer them.

Sign up as soon as possible if there is a sign-up list for help available. Don't wait until the day before its due-you aren't the only student. If you have major problems, you won't be able to fix it in 24 hours.

READ, FOLLOW INSTRUCTIONS AND START EARLY. THERE IS NO PARTIAL CREDIT – EVEN IF THERE'S A SMALL ERROR. GIVE YOURSELF TIME BECAUSE JUST LIKE IN THE REAL WORLD, IT HAS TO BE RIGHT.

Canvas is the official gradebook – not Pearson's MyLabs.

GRADING SCALE:

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 on Canvas 7-10 days (about 1 and a half weeks) after completion of the assignment.

The final grades for the course will be posted by **May 4, 2024, by 10 pm**

Final day to withdraw from the course without an F: **March 1, 2024**

EXTRA CREDIT OPPORTUNITIES

- One point on your overall average if you complete my mid-semester evaluation and my end of semester evaluation.
- 3 points on each midterm exam and final if you go to tutoring every week.
- 3 points on each midterm exam and final if you attend my pre-exam reviews.
- 5 points on the final exam if you become Microsoft Excel Certified.
- I don't give individual opportunities for extra credit.

TUTORING

- Tutoring for this course is available for free in BRYN 335. No appointment needed – just drop in during scheduled tutoring hours. This will typically begin the 2nd week of class.
- Tutoring rules:
 - You must have read the chapter prior to attending.
 - You must have attempted the homework before asking for help.
 - You must have attempted the projects prior to asking for help.
 - You must have read the instructions prior to asking for help.
 - For copyright and exam security reasons, students cannot review their individual questions alone. However, you CAN come to my office, or the tutoring center and we will happily go over any missed questions with you. You MAY NOT take any photographs of the questions or problems.
 - Disrespectful behavior towards tutors will result in your access to the tutoring center being revoked.

IMPORTANT ANNOUNCEMENT ABOUT “HOMEWORK ASSISTANCE” SITES

Any use of “Homework Assistance Sites” like Chegg is prohibited. If a student is found to be using these sites for any purpose in this class, it is an honor code violation and an automatic F in this course. If you are found to be submitting publisher (MyLab) test or homework questions to these sites, that may be considered a **copyright violation from the publisher and the student may be subject to both criminal and civil penalties**. Note: use of these sites is banned in over 10 US states. I personally police these sites.

POLICIES REGARDING ALL ASSIGNMENTS

- Independent work only.
- You may use your textbook and your notes.
- There are no makeup exams.
- Examinations will not be returned. You may review your exam during office hours privately with me.
- Each student’s examination will be unique.
- Expect considerable time pressure. You must still study for the examination. You can use your books and notes. In general, you can take the exams at a location of your choosing, but I reserve the right to change this policy and require them to be taken in a proctored environment.

POLICIES REGARDING HOMEWORK

All homework will be accessed through Canvas.

- You will be allowed two attempts at each homework question. You may be provided certain MyLabs tools to assist you.
- You can save your homework and return to it later, but you must click “SUBMIT” in MyLab to get credit for it.
- No Late work will be accepted under any circumstances.
- As much 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 help in this syllabus. **Extensions WILL NOT BE**

GRANTED FOR INDIVIDUAL 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.

POLICIES REGARDING FINAL EXAM

- Please note that the Final Exam on the date listed in the UNCG Final Examination schedule for the semester. You must find a 3-hour window in which to take it on that date. You may use your books/notes. I strongly recommend that you take the examination on UNCG's campus in the labs.
- The final examination is cumulative – includes material from chapters 1-10.
- Students must work independently on all examinations – no exceptions.
- You will be able to use your books, notes, and Excel.
- Each student's examination will be unique; expect considerable time pressure.

HELP FOR COMPUTER ISSUES

PLEASE NOTE, I AM NOT YOUR RESOURCE FOR IT SUPPORT. PLEASE CONSULT THE RESOURCES BELOW FOR SUPPORT (not that I do not want to help - I just probably cannot).

I will not grant extensions one-on-one due to technical problems, so please use 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 problems 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:

[UNCG Student Code of Conduct](#)

Conflicts with Other Students	<u>Two major guiding principles:</u> (1) Begin with the understanding that we are all more alike than we are different (2) consider how the other person will receive your message before opening your mouth – adjust accordingly. 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. <u>Use discretion & empathy – treat others as you would be treated and handle things privately.</u>
Conflicts with Me	I would NEVER intentionally do or say anything to hurt a student. If you have a question or are concerned about something I do or say, please come to me directly and privately. My goal is to resolve issues immediately. I will be glad to review it and will adjust as appropriately as soon as possible. If I have said something that you have found offensive or hurtful, please know that is never my intention. See me immediately so I can (1) apologize and (2) clarify/rectify anything as appropriate.
Visitors	If we have a visiting speaker, professional attire is <u>required</u> . <u>You do not need to purchase new clothing</u> . 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

UNIVERSITY RESOURCES

Students in Need of Special Classroom Accommodations:

- **Special Classroom Accommodations:** Please seek assistance from the Office of Accessibility Resources & Services (OARS): Any request for special accommodation 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 the Students First Office. Their phone number is 336-334-5730. The Counseling and Testing Center is available for mental health assistance, 336-334-5874. 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.

WHAT TO DO IF YOU HAVE COVID

DO NOT COME TO CLASS IF YOU ARE SICK! In the rare situation that students are unable to attend class in person, please email me so I can provide a Zoom access code via the web for you to attend. You are provided with three excused absences to allow for illness. I also allow for one dropped homework and one substituted examination in the case of illness.

Students are required to uphold UNCG's culture of care by actively engaging in behaviors that limit the spread of COVID-19. While face-coverings are optional in most areas on campus, individuals are encouraged to wear masks. All individuals and visitors to campus are asked to follow the following actions:

- Engaging in proper hand-washing hygiene.
- Self-monitoring for symptoms of COVID-19.
- Staying home when 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.
- Completing a [self-report](#) when experiencing COVID-19 symptoms, testing positive for COVID-19, or being identified as a close contact of someone who has tested positive.
- Staying informed about the University's policies and announcements via the [COVID-19](#) website.

Students who are ill, quarantined, or isolated should not attend in-person class meetings but should contact their instructor(s) so alternative learning arrangements and assignment submission can be made where possible.

As we continue to manage COVID-19 on our campus, we are following the lead of the local health department and we will adjust our plans to balance student success, instructional requirements, and the hallmarks of the collegiate experience with the safety and wellbeing of our campus community.