I. Catalog Description:
Basic structure of accounting; accounting cycle for a service and a merchandising concern; notes, deferrals, and accruals; receivables; inventory, and plant assets; accounting systems and concepts; liabilities; equities; and investments.

II. Required Background or Experience:

A. Prerequisites: 2.0 GPA
B. General Education (Core) Contribution: Core Areas A, B, C, D, E.
   Core Area A must include MATH 1111 or MATH 1113 (Grade of C or higher).
   Core Area D should include MATH 1413.

III. Expected Outcomes: (www.westga.edu/~accfin/outcomes.htm)

The overall objective for this course is for students to learn about accounting as an information development and communication function that supports economic decision making. To this end, upon completion of the course students should:

A. have a broad view of accounting’s role in satisfying society’s need for information and its function in business, government, other organizations, and in public accounting. (LG5)

B. gain an overview of the accounting profession, encompassing its history, its ethics, its public responsibilities, and its international dimensions as well as an appreciation of the role of auditing in enhancing the credibility of publicly reported information. (LG5)

C. understand the basic features of accounting and reporting by organization, including the principles underlying the integrity and effectiveness of accounting information systems. (LG4, LG5, LG7)
D. understand fundamental accounting concepts in addition to the elements of financial statements. These concepts include accountability, estimation, accounting judgment, the qualitative characteristics of accounting information, choice in accounting measurement, and the ethics of reporting. (LG5, LG7, LG8)

E. understand that some accounting systems are more effective than others in given circumstances and that the decision usefulness of information produced by an accounting system depends on its design and choices among information capturing, analysis, and reporting options. (LG4, LG7)

F. gain an appreciation that the accounting discipline is the focus of constructive debate and intensive rethinking caused by economic and technological change, and will continue to evolve in the future. (LG4, LG5)

G. gain an appreciation of ethical issues through the coverage of ethics problems in the text. (LG5)

IV. Text and References:

Text: _Financial Accounting_ with ConnectPlus, Spiceland, Thomas & Herrmann, 2nd Edition, McGraw-Hill Irwin, 2011. Students have a choice of purchasing a hard copy of the Text and then purchasing an access code for Connect or purchasing ConnectPlus, which provides access to an ebook as well as McGraw-Hill’s Connect. Connect and ConnectPlus refer to the online resources, such as homework, tutorials, quizzes, and LearnSmart study modules available for the text through the publisher’s web resources. The text (hard copy or ebook) and access to Connect are required for completion of this course. Additional videos, teaching modules, PowerPoint slides, and homework will be available on UWG’s D2L website for this course.

Students are also required to purchase an access code to Quantum Tutor. Links and Access instructions for Quantum are available below under Instructional Methods.

V. Additional Student Resources Required:

Basic function calculator. (Basic functions are add, subtract, multiply, divide, square root, and percent. MC, MR, M+, and M- may also be included. Calculators with more than the basic functions are not allowed.

Final Exam Only---Scantron Form No. 882-E. No. 2 pencils.
VI. Special or Unique University Facilities:

Since this class is internet-based (95%-100%), the class will be conducted through Desire2Learn (previously, CourseDen).

VII. Expanded Course Description and Instructional Methods:

A. Course Description: Accounting principles I is fundamental to all business majors. Accounting is the language of business. For students aspiring to become Professional accountants or for students who will use accounting information in non-accounting careers, this course provides the fundamental tools necessary to read and analyze financial statements, to perceive the broad role accounting and auditing play in modern economies, and the importance of transparency and ethical conduct in measuring business performance for investment and credit decision making.

B. Online Instructional Methods:
   D2L---On UWG’s Desire2Learn, students will have access to PowerPoint Presentations by chapter, iPod/iPhone content, Excel templates, flash cards, glossary, and check figures by chapter. In addition, the instructor will supplement these available learning materials with lecture notes, problem tutorials, and accounting videos. Quizzes for each chapter will be completed online and must be completed within the allotted timeframe. Chapter learning modules are also completed online and are required.

   ConnectPlus---The Connect Web address for this section is listed below: http://connect.mcgraw-hill.com/class/s_seay_copyofmay2013n01_2
   Click on “Register Now.” Enter your email address as your Connect username. Enter your registration code or choose “Buy Online” to purchase online access. Then follow the on-screen directions. When registration is complete, click on “Go to Connect Now.” You are now ready to use Connect. Connect will be the platform used for LearnSmart study module and homework assignments.

   Quantum Tutor---The Quantum Web address for this section is listed below.
   Quantum will be used for most practice assignments and for some homework modules.
QUANTUM PURCHASE and ACCESS INSTRUCTIONS

Quantum’s adaptive learning and assessment software will help you master core accounting topics and skills needed to be successful in the course. With Quantum, you can:

• Receive personal, step-by-step feedback on your own work
• Target key topics and concepts where you need the most help and practice
• Ask questions when the instructor isn’t available or the tutoring lab is closed
• See what you’ve mastered with “How Am I Doing?” reports

GETTING STARTED

1. Review the Getting Started Guide at:

2. Go to www.quantumhelps.com/accounting.html, then click “Order Now”. Upon purchase, you will receive two confirmation emails: one from PayPal confirming your order and one from Quantum Support which includes an access code. * Be sure to check your Junk/Spam folder to ensure the message wasn’t filtered by your email.

3. Go to www.quantumhelps.com and click “New Student? Register Here”.

4. Enter your access code (starts with “pc”) provided during purchase.

5. Select your “Institution/Instructor/Section”. This is how your instructor will monitor completed assignments and generate assessment reports to assign credit.

6. Launch the software and master topics as required by your instructor.

QUESTIONS?

Watch the Virtual Tour: http://www.quantumhelps.com/qvt_acct.html

Contact Quantum Support: http://www.quantumhelps.com/support.php

ENJOY YOUR LEARNING EXPERIENCE!
VIII. Methods of Evaluation Outcomes:

A. Evaluation Tools:

Your final grade for the semester will be based on chapter quizzes, practice assignments, homework modules, and a final exam as indicated below.

10 chapter quizzes (10 points each)                               100 points
10 LearnSmart modules (10 points each)                           100 points
Quantum assignments                                             100 points
Final Exam                                                       200 points
Total points                                                     500 points

A = 90% or above;       B = 80%-90%;     C = 70%-80%;      D = 60%-70%;     F = < 60%

B. Learning Domains:

Cognitive (Knowledge, comprehension, analysis, and evaluation.)

Affective (Receiving, responding, and characterization.)

Psychomotor (Perception, guided response, and origination.)

IX. Other Information:

Time Management:
The May semester is a very accelerated and intense program of study. Thus, it requires even more self-discipline and focus on the part of students due to the significant time constraints. The complete May semester schedule detailing assignments and due dates is included with this syllabus. All assignments, modules, and quizzes must be completed online and submitted by the due date. **There are no exceptions to this policy.**

Accounting is by nature a cumulative discipline. Each chapter’s content is built on the foundation of previous chapters’ content. It is, therefore, essential that students do not fall behind.

Additional Help:
Office hours are listed for your instructor at the beginning of the syllabus. Also, you may contact your instructor by email at any time. Seek assistance as soon as you realize you have a question or problem.
X. Homework, Quizzes, Practice Assignments & Final Exam:

The final exam will be comprehensive and will account for 40% of your semester grade. The in-class final exam will be given on Wednesday, May 22, 2013, at 8:00 p.m. in Adamson Hall, Room 117. Students must bring a pencil, scantron, and basic function calculator to the exam.

Ten chapter quizzes will be completed online during the course of the semester. Each quiz is allotted 10 points. Students may attempt the quiz twice during the open timeframe. The average grade of the two attempts will be the quiz score.

LearnSmart Study Modules and Quantum must be completed within the allowable timeframe in order to be scored. Missed assignments or quizzes cannot be made-up or retaken.

There is no extra credit available. Bonus points are already built into each of the graded components of the course. Work submitted for credit in other courses will not be accepted for credit in this course.

Homework practice assignments are available on Connect. No points are assigned to homework. Solutions for all text exercises and problems are posted on CourseDen (D2L) so that students may apply chapter concepts and receive immediate feedback.

XI. MY.WESTGA.EDU

The policy of the University of West Georgia is that each student is responsible for checking his/her my.westga.edu email account on a regular basis.

XII. Academic Integrity:

Students at West Georgia assume responsibility for upholding the Honor Code as stated in the Student Handbook. West Georgia students pledge to refrain from engaging in acts that do not maintain academic and personal integrity. Students who violate this policy will receive a grade of “F” for the course.
### XIII. ACCT 2101 Tentative Schedule

<table>
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<tr>
<th>Dates</th>
<th>Topics</th>
<th>Practice Exercises/Problems</th>
<th>Required Modules &amp; Assignments for EVERY Chapter Which MUST be Submitted for Grading</th>
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<td>May 17</td>
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<td>May 20</td>
<td>Chapter 10</td>
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<td>May 22</td>
<td>Final Exam</td>
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<td>8p.m. Adamson Hall, Room 117</td>
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