Instructor: Sharon S. Seay, PhD  
Office Hours: TR 10:00a.m. – 12:30p.m.  
Office: 213A Adamson Hall  
E-mail: sseay@westga.edu  
Phone: 678-839-4819

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](http://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 WileyPlus and Quantum Tutor, Weygandt, Kimmel, & Kieso, 9th Edition, John Wiley & Sons, Inc., 2014. WileyPlus refers to the online resources, such as homework, tutorials, quizzes, and study modules available for the text through the publisher’s web resources.

The text (hard copy or ebook) and access to WileyPlus and Quantum Tutor are required for completion of this course. All testing, including graded quizzes, as well as email, gradebook, syllabus, calendar, and news announcements will be available on UWG’s D2L website for this course. Students may purchase course bundles at the UWG bookstore or may purchase the text and access codes at www.wileyplus.com. Purchasing a WileyPlus access code automatically provides an ebook. Quantum Tutor access may also be purchased from the Wiley website. If purchasing the bundle from the UWG bookstore, the ISBN: 9781118861530, which includes the binder version of the text, as well as access codes for WileyPlus and Quantum Tutor.

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.
VI. Special or Unique University Facilities:

Since this class is internet-based (95%-100%), the class will be conducted through Desire2Learn (previously, CourseDen) and www.wileyplus.com (which is the website link for all learning modules and homework assignments). D2L will provide a copy of the syllabus, quizzes, exams, gradebook, email, calendar, and news announcements.

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:

WileyPlus---Go to www.wileyplus.com, click on get started, enter the name of your School (University of West Georgia) and click find. A list of all UWG classes using WileyPlus will appear, and you will click the plus sign for this section (ACCT 2101-N01) which will allow you to access all resources for this course if you have purchased a WileyPlus access code or you may purchase access at the website. Follow the on-screen directions. There is also a student tutorial available at the website. All learning modules and resources as well as homework assignments must be accessed through your WileyPlus account for this course.

Quantum Tutor may also be accessed or purchased from the same Wiley website. Quantum will be used for most practice assignments and for some homework modules.

At WileyPlus, 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. Chapter learning modules are also completed online and are required.

D2L---Quizzes for each chapter will be completed online and must be completed within the allotted timeframe. Online exams will also be completed on D2L. The
course syllabus, news announcements, course calendar, and all email are available exclusively through D2L.

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 3 exams as indicated below.

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 Chapter quizzes (10 points each)</td>
<td>100</td>
</tr>
<tr>
<td>11 Homework assignments---WileyPlus</td>
<td>100</td>
</tr>
<tr>
<td>Quantum assignments</td>
<td>100</td>
</tr>
<tr>
<td>3 Exams @ 100 pts. each</td>
<td>300</td>
</tr>
<tr>
<td>Total points</td>
<td>600</td>
</tr>
</tbody>
</table>

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, exams, 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. The syllabus includes a day-by-day schedule for the completion of all learning modules, quizzes, homework and quantum assignments, and exams.

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. We will complete one chapter per class day. Therefore, plan
to devote several hours per day to this class.

X. Homework, Quizzes, Practice Assignments & Exams:

All 3 exams will be completed online during the open timeframe allotted for each exam. Each exam may be submitted only once. Exams cannot be retaken or made-up.

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.

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. Quantum assignments require that mastery be achieved for each topic assigned.

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 assignments are available on WileyPlus and must be completed within the allotted timeframe. Video tutorials are also provided which simulate application of chapter concepts used in completing the homework.

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. Policies:

A. American Disabilities Act
   It is the policy of UWG to accommodate students with disabilities.

B. Assignments
   Late assignments will not be accepted. All assignments should be completed on the computer and/or emailed to the instructor.

C. Classroom Behavior
   Cell phones must be turned off and text messaging is not allowed during exams.

D. Exams
   All exams must be completed online within the allotted timeframe. There are NO exceptions to this policy.

E. RIGHTS AND RESPONSIBILITIES: The document at this link contains important information pertaining to your rights and responsibilities in this class. Please carefully review the information at the following link:

   http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Syllabi.pdf

F. Credit Hour Policy (3 credit hours):
   Generally, students can expect to spend about 450 minutes of class work outside of the classroom each week. This out-of-class work may include, but is not limited to, readings, assignments, projects, group work, research, and test preparation. The amount of out-of-class time required for a given outcome will vary by student.
XIV. ACCT 2101 Schedule

<table>
<thead>
<tr>
<th>Dates</th>
<th>Topics</th>
<th>D2L</th>
<th>WileyPlus Resource Required For EVERY CHAPTER:</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 5</td>
<td>Chapter 1</td>
<td></td>
<td>1. Reading Content</td>
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<tr>
<td>May 6</td>
<td>Chapter 2</td>
<td>Chapter Quiz</td>
<td>2. Quantum Assignment</td>
</tr>
<tr>
<td>May 7</td>
<td>Chapter 3</td>
<td>Chapter Quiz</td>
<td>3. Lecture Resources</td>
</tr>
<tr>
<td>May 8</td>
<td>Chapter 4</td>
<td>Chapter Quiz</td>
<td>4. Solution Videos</td>
</tr>
<tr>
<td>May 9</td>
<td>Chapter 5</td>
<td>Chapter Quiz</td>
<td>5. Applied Skills Videos</td>
</tr>
<tr>
<td>May 10</td>
<td>8:00 a.m. --</td>
<td>Exam I (Ch. 1-4)</td>
<td>6. Practice Drills/Activities</td>
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<td></td>
<td>11:00 p.m.</td>
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<td>7. Chapter Outline,</td>
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<td>PowerPoint, Review, Self-Test</td>
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<td>8. Homework Assignment</td>
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<tr>
<td>May 11-10</td>
<td>Chapter 5</td>
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<tr>
<td>May 12</td>
<td>Chapter 6</td>
<td>Chapter Quiz</td>
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<tr>
<td>May 13</td>
<td>Chapter 7</td>
<td>Chapter Quiz</td>
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<tr>
<td>May 14</td>
<td>Chapter 8</td>
<td>Chapter Quiz</td>
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<tr>
<td>May 15</td>
<td>8:00 a.m. --</td>
<td>Exam II (Ch. 5-8)</td>
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<td>May 16</td>
<td>11:00 p.m.</td>
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<tr>
<td>May 16-17</td>
<td>Chapter 9</td>
<td>Chapter Quiz</td>
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<tr>
<td>May 19</td>
<td>Chapter 10</td>
<td>Chapter Quiz</td>
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<tr>
<td>May 20</td>
<td>Chapter 11</td>
<td>Chapter Quiz</td>
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<tr>
<td></td>
<td>Cash Flow Handout</td>
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<tr>
<td>May 20</td>
<td>8:00 p.m. --</td>
<td>Exam III (Ch. 9-11)</td>
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<tr>
<td>May 21</td>
<td>11:00 p.m.</td>
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