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: G.P.A. of 2.0

B. General Education (Core) Contribution:

III. Expected Outcomes:

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

A. have a broad view of accounting's role in satisfying society's need for information and its function in business, in government, in 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 organizations, 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:

You are required to purchase access to Connect --McGraw-Hill’s online content – at: https://connect.mheducation.com/class/b-bird-junemester-2017-acct-2101-e-02-crn-50317. You are also required to purchase either the text or an e-book of the text.

Your text is Financial Accounting, Spiceland, Thomas & Herrmann, McGraw-Hill Irwin, 4th Edition. (Your Instructor urges you to do some price-checking. It may be possible to obtain both an e-book and online access together in order to save money.)

Instructions to start your account will be posted along with the orientation file. Three of your exams will be conducted on this site (Connect).

V. Special or Unique Student Materials:

Note: Effective Fall 2014, Scantrons for live exams will be furnished by the department.

Non-smudge eraser

Basic function calculator. Note: Only basic function calculators are allowed for examinations. (See Instructions For Examinations in section X. for the definition of a basic function calculator.)

VI. Special or Unique University Facilities:

Class conducted on Course Den and on Connect.
VII. Expanded Description of the Course and Instructional Methods:

A. Description of the Course: The first course in accounting is very important to all who take it, whether they plan to become professional accountants or to use accounting information in non-accounting careers. We hope the course meets your educational needs, engenders accurate perception of the broad role of accounting in modern economies, and assists you in making well-informed career choices.

B. Instructional Methods:

Online – On Course Den, students will have access to PowerPoint presentations, iPod content, Excel templates and flash cards for each chapter. In addition, the instructor will supplement this with notes on each chapter, and conduct specific chats and discussions. Quizzes for each chapter will be completed online, and students will be required to complete exercises and problems for each chapter as specified by the instructor.

VIII. Methods of Evaluating Outcomes:

A. Evaluation Tools:

Your overall grade is based on the following: Weights are shown below.

<table>
<thead>
<tr>
<th>Evaluation Tool</th>
<th>Weight</th>
<th>Description</th>
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<tbody>
<tr>
<td>Homework Tutorials (10 tutorials, Chapters 1-10)</td>
<td>5%</td>
<td>(Connect)</td>
</tr>
<tr>
<td>Online Exam 1 (Chapter 1-3)</td>
<td>15%</td>
<td>(Connect)</td>
</tr>
<tr>
<td>Online Exam 2 (Midterm / Chapters 1-6)</td>
<td>15%</td>
<td>(Connect)</td>
</tr>
<tr>
<td>Online Exam 3 (Chapter 7 &amp; 8)</td>
<td>15%</td>
<td>(Connect)</td>
</tr>
<tr>
<td>Quiz average (10 quizzes) (Chapters 1-10)</td>
<td>10%</td>
<td>(Course Den)</td>
</tr>
<tr>
<td>Final Exam (Chapters 7-10 with 5 extra comprehensive M/C questions; proctored, closed book exam)</td>
<td>40%</td>
<td>(Face-to-face)</td>
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</tbody>
</table>

Total Percentage 100%

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

NOTE: The exams for ACCT 2101 are "standardized". The examinations are designed to measure the achievement of the Expected Learning Outcomes, cited in Part III above.
B. **Learning Domains:**

- **Cognitive** (Knowledge, comprehension, analysis, and evaluation.)
- **Affective** (Receiving, responding, and characterization.)
- **Psychomotor** (Perception, guided response, and origination.)

IX. **Other Information:**

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

[http://www.westga.edu/assetsDep/tpaa/Common_Language_for_Course_Syllabus.pdf](http://www.westga.edu/assetsDep/tpaa/Common_Language_for_Course_Syllabus.pdf)

**TIME COMMITMENT:** This is a course that requires at least 20 hours a week as an online class. This is only a suggested minimum; most will need to spend significantly more than this estimated time per week.

**READING ASSIGNMENTS:** Reading assignments are extremely important for success in this course. Each assignment should be read at least twice. If you have never done this, you will be surprised at how much clearer concepts become with an additional reading (or readings). You also may wish to do an outline or make study notes during your second reading.

**ADDITIONAL HELP:** You are urged to make use of your instructor's on-line office hours. These hours are set aside for your benefit.

**MY.WESTGA.EDU:** The policy of the University of West Georgia is that each student is responsible for checking his/her [my.westga.edu](http://my.westga.edu) e-mail account on a regular basis. As this is an online class, students should expect normal correspondence to take place via D2L e-mail.

**EXTRA CREDIT:** There is no extra credit in this course beyond that explicitly stated in the course syllabus.

**WORK FROM OTHER COURSES:** Work submitted for credit in other courses will not be accepted for credit in this course.
May

W 31 Syllabus/ Chapter 1

June

R 1 Chapter 2

F 2 Chapter 3.

(Connect Homework, Chapters 1-3, due Saturday, June the 3rd, at Noon. Online Exam 1 (Chapters 1-3) opens up on June the 3rd at Noon on Connect. Online Exam 1 is due Monday, June 5th, at Noon. You will have up to 4 hours to take it.)

M 5 Chapter 4

T 6 Chapter 4/ Chapter 5

W 7 Chapter 5

R 8 Chapter 6

F 9 Last day to withdraw with a grade Of “W”. (Friday, June the 9th, at 4 P.M.)

Chapter 6

(Connect Homework, Chapters 4-6, due Saturday, June the 10th, at Noon. Online Exam 2 (Midterm / Chapters 1-6) opens up on June the 10th at Noon on Connect. Online Exam 2 is due Monday, June 12th, at Noon. You will have up to 4 hours to take it.)
Chapter 7

Chapter 7 / Chapter 8

Chapter 8

Chapter 8

(Connect Homework, Chapters 7-8, due Saturday, June the 17th, at Noon. Online Exam 3 (Chapters 7-8) opens up on June the 17th at Noon on Connect. Online Exam 3 is due Monday, June 19th, at Noon. You will have up to 4 hours to take it.)

Chapter 9

Chapter 9

Chapter 10

Last day of class.

Chapter 10

Reading Day (No on-line class)

(Connect Homework, Chapters 7-8, due Saturday, June the 24th, at Noon.)

Proctored Final Exam –
(If you are interested in taking your Final Exam at UWG, you may take it on June 26, 27 or 28.)
Lecture Hall (Room 117), Adamson Hall, 3-5 P.M.

Proctored Make Up Final Exam
Lecture Hall (Room 117), Adamson Hall, 3-5 P.M. & 6-8 P.M.

Proctored Make Up Final Exam
Lecture Hall (Room 117), Adamson Hall, 3-5 P.M. & 6-8 P.M.
Note: Accounting 2101 is designated as an “E” course this semester. This means that you are *not* required to meet on campus at all during the course of this semester for this class. You are *not* required to attend a proctored exam at one particular site. You may take a proctored exam at any approved testing site worldwide. For more information, see: [https://uwgonline.westga.edu/exams.php](https://uwgonline.westga.edu/exams.php). (Please also note that it will be up to you to arrange in advance and inform your Instructor when and where you will take your proctored exam along with paying any approved testing site test proctor fee.)

**Proctored Final Examination Procedures:**

1. Only the above-mentioned materials and the examination copy are on the desktop. Scratch paper is not used. Calculations and notations are written on the exam. Examination Copies Are Not Taken from the Room.

2. Cell phones are turned off prior to entering the classroom.

3. Exams are handed out face down. Exams are turned over when the instructor says to do so. (Everyone will start at the same time.)

4. When the instructor says to do so, the exam is turned over and:
   a. The number that is in the upper right-hand corner of your exam is written on the scantron form just above the space for the name.
   
   b. Your name is written on the scantron form and on the front page of the examination.

5. Calculators are not shared during the examination.

6. Students are responsible for turning in a scantron form free of smudge marks. No credit will be given for correct answers that are marked as incorrect because of smudge marks as a result of changed answers.

7. The answers marked on the scantron form are the ones graded. No credit will be given for answers marked correctly on the examination copy which are marked incorrectly on the scantron form.

8. Reminder: Budget your time.
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<th>EXERCISE</th>
<th>PROBLEMS</th>
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<tbody>
<tr>
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