CATAWBA COLLEGE
RALPH W. KETNER SCHOOL OF BUSINESS/SCHOOL OF EVENING AND GRADUATE STUDIES
ACC 1901 PRINCIPLES OF ACCOUNTING I
SPRING 2014 BLOCK 1

I: General Information

Day, Time, & Location:	Mondays and Thursdays 06:00 p.m. – 09:45 p.m. and one Saturday 08:00 a.m. – 11:45 a.m. Ketner Hall 201
Instructor:	Darin Spencer, CPA, M.Acc., MBA
Contact Information:	dsspence@catawba.edu, 704-293-4116 office/cell/text
Office Location:	Ketner Hall 303
Office Hours:	Before and after class by appointment (via e-mail message) Every day including weekends LIVE online using WebEx by appointment

II: Course Description & Rationale:

A study of the accounting principles with emphasis on the use and analysis of financial information for decision-making purposes

This course satisfies a core requirement in the Bachelor of Business Administration (BBA) degree program.

III. Required Textbook and Other Materials:

Fundamental Accounting Principles, 21st edition
Publisher: McGraw-Hill, Irwin
Written by Wild, Shaw, Chiappetta

A four-function calculator

The eBook or the print edition is acceptable. Please choose the option that is best for you. You will need access to the text during class.

IV: Learning Outcomes:

Students will

1. Demonstrate an understanding of the significance of generally accepted accounting principles for all firms.
2. Prepare and interpret financial statements in the United States.
3. Demonstrate knowledge of and discuss the accounting model, accounting systems & the role of accounting in business in society in terms of the allocation of scarce resources.
4. Understand basic concepts of financial accounting applied to manufacturing, merchandising, service, and non-profit firms.
5. Demonstrate how business transactions affect the financial statements.

V: Course Delivery and Assignments:

The course will consists of a writing assignment, lectures, homework assignments, learning activities (in class), and tests.

Tests
Tests are designed to test the student's knowledge of accounting theory and practical application.

Tests may include multiple choice questions (quantitative and qualitative), "exercise"- and "problem"-type questions (like the homework), short answer questions, and essay questions.

Writing Assignment
The writing assignment must be submitted in the Blackboard course as a file attachment by the date and time published in this syllabus. No print copies will be accepted.

Plan accordingly if you need computer access on campus. Writing assignments may not be submitted after the date and time listed in the calendar.

If the writing assignment is not submitted by the date and time specified, a grade of "0" will be entered for that assignment, no exceptions.

Late submissions will not be accepted, no exceptions.

"Computer problems" do not negate the student's responsibility to submit each assignment by the date and time posted. Students must accept personal responsibility for submitting assignments as directed on time. Computers are available on campus.

VI: Grades, Weights & Scale:

Each of the two tests is worth 100 points.

The writing assignment is worth 20 points.

There are 220 total points available in this class.

The student's course grade will be calculated as follows:

Grade	Minimum % of total	At least	But no more than
A	92%	202	220
A-	90%	198	201
B+	88%	194	197
B	82%	180	193
B-	80%	176	179
C+	78%	172	175
C	72%	158	171
C-	70%	154	157
D	60%	132	153
F	0%	-	131

VII: Academic Integrity and the Catawba College Student:

Honor Code
"*As a member of the Catawba College community, I will practice academic honesty, communicate truthfully, and show respect for the rights and property of others. I will also encourage others in the community to behave honorably*."

Academic Dishonesty
"Academic dishonesty includes, but is not limited to, cheating, plagiarism, and lying about academic work. A student who submits the work of others, whether in whole or in part, without proper acknowledgement or permission, or who has falsified information within his own work, is in violation of the Honor Code, and is therefore subject to appropriate sanctions resulting from such a violation."

VIII: Attendance Policy:

This is a face-to-face class. Each student is personally responsible for attendance and assignments. The student is responsible for initiating discussions with the instructor about make-up opportunities where make-up opportunities are allowed. The instructor has the right to assign a failing grade to a student who misses an equivalent of more than one quarter of the class meetings. One quarter of the class meetings = 12 contact hours.

This program is an accelerated program. As such, you must spend a significant amount of time preparing outside of class.

It is your responsibility to remain in compliance with the Catawba College School of Evening and Graduate Studies withdrawal policies and procedures. The instructor cannot withdraw a student from this course.

IX: Missed Work Policy:

Due to the nature of the accelerated block format, makeup tests are unusual.

If you miss a test due to an extenuating circumstance (as defined in the Catawba College catalog) and the opportunity to take a makeup test is granted, the test may be made up on at the following time:

Feb 06	03:00 p.m.	Ketner Hall Room 303
Feb 10	03:00 p.m.	Ketner Hall Room 303

Due to the block format of this course, no other opportunities exist for makeup tests. Please do not ask for an exception.

X: Electronic Device Policy

Students are encouraged to bring electronic devices to class. This includes laptop computers, cell phones with text capabilities, and/or iPads (or other tablets).

You may use your cell phone during class (not during tests) to text questions to your professor. The professor will respond to questions received via text message periodically during class.

Laptop computers and other devices may be used during class (encouraged) at all times other than during tests or when indicated.

Students are asked not to engage in any activity that is not directly related to class.

Students are not allowed to use any electronic devices, other than calculators, during tests.

Students are not allowed to use cell phone calculators during tests.

If a cell phone is visible during a tests or an examination, the student will receive a grade of "0" for the test or examination, no exceptions.

XI: Course Content

Approx. Contact Hours By Chapter

Chapter	Contact Hours
1	2.00
2	3.00
3	3.00
4	3.50
5	3.00
6	3.75
7	2.50
8	2.50
9	2.75
10	3.25
Testing	4.50
	33.75

XII: Course Calendar & Due Dates

Class Meeting	Date		Chapter Coverage	Test date and coverage	Writing Assignment Due
1	Jan	13	1, 2, 3		
2	Jan	16	2, 3, 4		
3	Jan	23	3, 4, 5		
4	Jan	27	4, 5		
5	Jan	30	6, 7	Test 1 (Chs 1, 2, 3, 4, 5)	
6	Feb	1	6, 7, 8		
7	Feb	3	8, 9, 10		Writing Assignment, 6 p.m.
8	Feb	6	9, 10		
9	Feb	10		Test 2 (Chs 6, 7, 8, 9, 10)	

XIII: Guest Lectures

When possible, the professor may requests guest speakers from the accounting profession live via WebEx or face-to-face. Every effort will be made to advance confirmed guest speakers.

XIV: Common Professional Component:

Common Professional Component (CPC) Concepts:

Summary of (CPC) Concepts:	Hours
Functional Areas:	
Marketing	
Business Finance	2
Accounting	28
Management	4
The Business Environment:	
Legal Environment of Business	1
Economics	
Business Ethics	3
Global Dimensions of Business	1
Technical Skills:	
Information Systems	2
Quantitative Techniques/Statistics	
Integrative Areas:	
Business Policies	1
Comprehensive Integration	
Total Contact Hours	42

XV: Notes on the Pre- and Post- Test

This course deploys both a pre-test and a post-test for assessment purposes. Students should *sincerely* attempt both since the results impact our accreditation status and thus the value of the business degree earned at Catawba College.

Every student in attendance when the pre-test is administered must complete a post-test in order to receive a grade for this course.

If a student is not present when the pre-test is administered, the student will not be allowed nor required to complete the post-test.

The pre-test will administered in class on the first night of class. The post-test will be administered in class before test 2.

The pre-test score will not negatively impact any student's course grade. But, completion of both the pre-test and post-test is required.

XVI: Miscellaneous but Important Items

Tobacco Products
Tobacco products may not be used in class.

The designated smoking area is located at the side entrance of Ketner Hall. Smoking is not permitted at or near the two main entrances of Ketner Hall. Please be courteous to other members of the college community and comply.

Evacuation

If you feel the need to evacuate Ketner Hall at any time, please proceed to nearest, safest exit.

In the event of a declared evacuation, please meet your professor and your classmates at our designated safe place, the sand volleyball court adjacent to the Ketner Hall parking lot. When you arrive at the volleyball court, please text your name and the work "safe" to your professor at 704-293-4116.

You will be asked to choose an Emergency Evacuation Buddy (EEB) during the first night of class. During an announced evacuation, please be sure your EEB has reached the designated safe place.

Appropriate Behavior

Behavior that is deemed to be disrespectful to your professor or classmates will not be tolerated. You are permitted to remain in the classroom at the discretion of your professor.

WebEx to Facilitate LIVE Online Interaction

WebEx is a web conferencing tool that allows the professor host LIVE online interactive office hours. Appointments are available every day by request. (See "Office Hours".)

Blackboard

Blackboard can be assessed 24 hours, 7 days per week from any computer, on or off campus, through catawba.edu.

Computer Access on Campus

Computer access is available in several computer labs across campus and in the Catawba College Library. Visit the Catawba College Computer Services website at http://www.catawba.edu/administrative/computerservices/documents/GenericNewUserQuickGuide.pdf for information about on-campus computer labs and operating hours.

Computer services can be reached by telephone at 704-637-4666. Please visit http://www.catawba.edu/administrative/computerservices/ for more information.

"Computer problems" do not negate the students' responsibility to submit writing assignments on time. Please plan accordingly.

The Writing Center

The Catawba College Writing Center provides free, one-on-one consultations to all Catawba students. Our tutors have been intensely trained, and while they won't rewrite students' papers for them, they will give students feedback and encouragement at all stages of the writing process (brainstorming, drafting, revising, polishing). Students who use the Writing Center should be prepared to discuss the assignment they are working on and to begin making revisions, with the tutor's guidance, during the session.

All students are encouraged to use the Writing Center which is open afternoons (in ADMN 211) and evenings (in the Library, Study Room #5). Walk-ins are welcome, but the Writing Center honors appointments first. For more information or to make an appointment, call 704-645-4819 or stop by ADMN 211.

Students with Learning Disabilities

Catawba College complies with all laws related to students with disabilities.

Please visit
http://www.catawba.edu/administrative/support/documents/DisabilitiesHandbook.pdf .

ACBSP

The Ketner School of Business is in the candidacy phase of accreditation by the Accreditation Council for Business Schools & Programs (ACBSP).

"The pursuit of accreditation reinforces a commitment to continuous improvement, innovation, and scholarship." (acbsp.org).