

ACCT 2101 Syllabus

Accounting I, Sections C & D, 3 credit hours

Fall 2026

Instructor Information

Instructor: Kathy Wang

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General Course Information

Description

This course introduces you to the fundamentals of financial accounting and how businesses communicate their financial information. You will learn how to record and analyze transactions, understand financial statements, and use accounting information to make better decisions about companies you interact with—as an employee, consumer, or investor.

Course Learning Outcomes

ACCT 2101 is an introductory course in financial accounting meaning I assume that you have zero accounting knowledge at the start of the semester. Yet, by the end of this course, you will learn:

- How accounting is used as a language to represent business transactions.
- The concepts and standards underlying the measurements used in accounting to develop the financial statements of businesses.
- The use of accounting as an orderly means of recording, classifying, and presenting useful information from a mass of data derived from transactions and events affecting a business.
- The use and interpretation of financial reports (income statement, balance sheet, statement of cash flows) prepared for external users.
- The role of ethical judgment in applying U.S. Generally Accepted Accounting Principles (GAAP).

Required Course Materials

- *Financial Accounting*, 11th Ed., Libby, Libby, and Hodge (McGraw-Hill)

a. ***Do not purchase separately*** – should be purchase in combination with Connect access which is required for this course

b. This is an online resource through the book publisher which provides you access to homework assignments. Information regarding how to obtain and use this resource will be provided on Canvas.

- All additional materials will be posted on Canvas.

Grading Policy:

Grades will be determined using the following weights:

Exam 1	16.0 %
Exam 2	16.0 %
Final Exam (comprehensive)	20.0 %
Quizzes (will drop lowest score)	15.0 %
Group Project	15.0 %
Homework (will drop 2 lowest scores)	16.0 %
Attendance and Active Participation	2.0 %

Letter grades (i.e. A through F) will be determined at the end of the course based on the weighting scheme outlined above. Weighted scores that fall into the ranges below will be assigned a letter grade that is no lower than indicated here.

$\geq 90\%$	A
$\geq 80\% \leq 89\%$	B
$\geq 70\% \leq 79\%$	C
$\geq 60\% \leq 69\%$	D
$< 60\%$	F

In addition to the grading standard listed above, I retain the discretion to:

1. Employ a grading curve in determining final grades.
2. Alter the grading standards for extraordinary circumstances.

Also, for students taking the course on the pass/fail basis, you must satisfy the course point requirement for a letter grade of “C” in order to be reported as “satisfactory” under the pass/fail system. That is, the letter grade equivalent of “C” is required to earn an “S”.

Extra Credit Opportunities

1. I reserve the option to provide a small extra credit opportunity during one of our Review Sessions. Participation in the review session will be necessary to be eligible for the extra credit opportunity. If I provide such an opportunity, the extra credit points will be added to your subsequent exam score.

Description of Graded Components

A. Exams:

Exams 1 and 2 will be administered during regularly scheduled class time (see tentative schedule below) and be allotted a full class period. The Final Exam will fall on May 4th or May 7th depending on which section you are enrolled in (see detailed schedule below). It will last 170 minutes in length. All exams are closed book.

B. Quizzes:

These will be in the form of short, pre-recorded lectures with embedded quiz questions. They will include material we are not covering in class and so serve as a prerequisite for a particular lecture. Each video will have 5 quiz questions within it – most of the questions will be relatively easy as long as you pay attention to the video. The quizzes will allow us to do more hands on work during class time allowing you to better prepare for each Exam.

C. Group Project:

Details about the group project will be provided during the semester. Relevant dates will be provided on Day 1 of class.

D. Homework

Ongoing homework assignments include short problems and multiple-choice questions designed to help you continually assess your knowledge of chapter subject matter, and to better prepare for quizzes and exams. Late assignments are not accepted, so strive to complete assignments well before the due date! ***I will drop your 2 lowest homework assignment.***

The homework assignments are to be completed online through CONNECT. You are allowed to work on this individually or in groups. However, you will be graded based on the version you submit! Your assignments will be graded by CONNECT based on correctness. All assignments should be submitted by the due date specified in Connect in order to receive a grade. Your

homework will automatically submit at the due date/time whether the assignment has been attempted/completed or not. Failure to complete a homework assignment by the due date/time results in zero points for that assignment.

Connect software, like all software, sometimes experiences technical difficulties. If you have technical difficulties, or encounter computer “glitches” out of your control, contact the Connect Help Desk at 1.800.331.5094 immediately so you can document that the problem. You won’t have the opportunity to “make up” assignments if you don’t document the problem when it happens, since attempting to resolve problems after they happen is often difficult to do.

Connect follows strict number rounding rules – pay attention to each problem regarding rounding requirements, and don’t truncate calculations until you arrive at your final solution!

Questions regarding technical aspects/difficulty with Connect should be referred to www.mhhe.com/support.

E. Attendance and Participation:

Attendance is required and vital to success in the class. On an unannounced basis, I will take roll throughout the semester. Each student will receive one ‘free miss’; after that, students will lose a proportionate number of points for missing that class (i.e., if I take roll 10 times and you miss 3 classes, you will receive 80% of the points for attendance). Excused absences, such as those related to institute-approved absences or illness, will neither result in any penalty nor count as a ‘free miss,’ See <http://www.catalog.gatech.edu/rules/4/> for more information.

- You may ‘make-up’ a previously missed attendance score (up to 3 missed classes) with active participation. This includes both in class questions and responses as well as ones fielded during office hours.
- You are expected to attend all class sessions unless you have a compelling reason not to do so. However, I understand that in-person attendance may not always be possible. If you do miss a class due to illness or quarantine, you will be able to catch up on most of the course lecture via a pre-recorded video with similar content that will be posted in the Module and Media Gallery tabs of our Canvas course page. Any information not included in the videos will be provided via class notes posted on our Canvas course page.

Course Policies

Academic Integrity

Georgia Tech aims to cultivate a community based on trust, academic integrity, and honor. Students are expected to act according to the highest ethical standards. Review [Georgia Tech’s Honor Code](#) and the student [Code of Conduct](#).

Any student suspected of cheating or plagiarism on a quiz, exam, or assignment will be reported to the Office of Student Integrity, who will investigate the incident and identify the appropriate penalty for violations.

Accommodations for Students with Disabilities

If you are a student with learning needs that require special accommodation, [contact the Office of Disability Services](#) (404-894-2563) as soon as possible to make an appointment to discuss your special needs and to obtain an accommodations letter. Please also e-mail me as soon as possible in order to set up a time to discuss your learning needs.

Student-Faculty Expectations Agreement

At Georgia Tech, we believe that it is important to strive for an atmosphere of mutual respect, acknowledgement, and responsibility between faculty members and the student body. [The Student-Faculty Expectations](#) articulate some basic expectations that you can have of me and that I have of you. In the end, simple respect for knowledge, hard work, and cordial interactions will help build the environment we seek. Therefore, I encourage you to remain committed to the ideals of Georgia Tech while in this class.

Course Administration:

All grades will be administered via Canvas. I will also schedule additional office hours to allow students to review their graded exams.

A. Laptops:

No laptop policy: Unless you receive approval through the Office of Disability Services, I will not allow Laptops with a stand-up screen during most class lectures. Research suggests that taking notes by hand leads to better recall and information processing than typing them out. However, I understand that with time students have grown comfortable taking notes electronically. To bridge the two, I encourage you to rely on a tablet or a laptop that allows you to lie the screen down flat, to not disrupt those around you AND get the benefits of taking notes 'by hand.'

That said, there will be days when I will encourage you to have some form of electronic device to get the most of our lecture. These will typically be days when we review or rely on Excel as a tool and ones I will announce in advance.

B. Classroom Etiquette:

With the large number of students in the class, it is important to have a classroom environment that supports learning for everyone. This requires that some basic rules of respectful behavior be followed. The following will NOT be tolerated: (1) talking among students except when we are working on cooperative class exercises, (2) reading or working on anything except the material in this class, (3) putting your head down on your desk (sleeping), or (4) using your cell phone. If you arrive late for a class, you should use the rear entrance and quietly find a seat in order to minimize disruption to the class.

C. Possible Change in Course Mode:

If our circumstances warrant a move to an online format, I will communicate the details of this change on Canvas. In this instance, class will be held virtually, via a Zoom link and all examinations may also move online. Otherwise, the course structure will remain the same.

D. Institute-Approved Absences

As per Georgia Tech policy, you are permitted to be absent from class to participate in athletic events, official field trips, and religious observances. For planning purposes, please provide me with written notice of your upcoming absence at least two weeks before the event, and ideally

within the first two weeks of class. When I receive this notice, you and I will discuss opportunities to make up work you will miss in your absence.

Please see <http://catalog.gatech.edu/rules/4/> for more information about receiving official notice from the Registrar about the nature and timing of your upcoming Institute-approved absence.

E. Illness

If you feel unwell, do not come to class. You will have an opportunity to complete and submit any related assignments remotely.

If your illness causes you to miss a scheduled assignment, quiz or exam, please contact me (at krupar6@gatech.edu or via Canvas email) as soon as possible. Often, I may be able to extend the deadline for a specific assignment. If this is not possible (more likely for quizzes and exams) your grade will be determined by increased weight on the remaining assignments, quizzes, or exams.

Communication is key to not receiving a zero on the assignment, quiz, or exam. You ***must contact me*** with details of the issue ***within one week*** of the specific deadline.

Collaboration, Group Work, and Use of Generative AI

Collaboration: Collaboration is encouraged as a way to support your learning in this course. You are welcome to work with classmates when studying and discussing homework concepts. However, unless explicitly stated otherwise, all submitted work must reflect your own individual understanding. The group project is the only assignment that is intended to be completed collaboratively. Online quizzes must be completed independently, and no collaboration of any kind is permitted.

Generative AI: Generative AI tools (e.g., ChatGPT) can be useful as a learning aid when used appropriately. You may use these tools to help clarify concepts, review material, or brainstorm approaches to problems. However, AI should not be used to complete homework or quizzes. Submissions should represent your own work and understanding. Misuse of AI undermines your learning and is unfair to your classmates. If you are unsure whether a particular use is appropriate, please ask. I am also happy to provide guidance on how to use these tools effectively as part of your learning process.

Campus Resources for Students

Undergraduate Student Academic Success Resources:

Academic Support: Academic Success and Advising (a unit in the Office of Undergraduate Education & Student Success) provides free support for your courses. Students can attend scheduled supplemental review (PLUS) sessions, stop by Drop-In Tutoring, or schedule a one-on-one appointment through Knack. To explore what options work best for you, please visit us online at success.gatech.edu/tutoring, email us at tutoring@gatech.edu, or come see us at Clough Undergraduate Learning Commons, Suite 283.

Student Well-Being:

At Georgia Tech, we are concerned about your overall physical, social, and mental well-being. A [comprehensive list](#) of wellness related resources has been compiled and maintained by the Office of the Vice President for Student Engagement and Well-being ([student-resource-guide](#) (gatech.edu)).