Welcome to ACCT 2121. In this course you will learn basic financial accounting concepts, practices, and principles. You will be introduced to bookkeeping mechanics, financial statement preparation and analysis, and the use of financial accounting information for decision making by investors, creditors and other users. To be successful in this course you must come to class and listen, study the assigned material, and work a TON of problems. You must keep up or you will soon be hopelessly behind. Dr. Wiggins

Catalog Description

ACCT 2121. Principles of Accounting I. (3) Prerequisite: sophomore standing. Fundamental accounting principles, with emphasis on the use of financial accounting data and analysis of financial statements. (Fall, Spring, Summer) (Evenings)

Course Objectives

The primary objective of the first year of accounting (Principles of Accounting I and II) is for students to learn about accounting as an information development and communication function that supports decision making by investors, loan officers, managers, government agencies, and any party that bases its decisions on accounting information. Upon completion of the first year of accounting, you will:

1. have a better understanding of basic business activities in the service sector, merchandising sector and manufacturing sector,
2. understand the purpose of accounting and the uses and limitations of accounting information in making investment as well as business decisions,
3. possess enhanced analytical, communication, inter-personal, and critical-thinking skills for success in the world of business,
4. increase the awareness of the importance of information technology with regard to financial information, and
5. understand the global perspective of accounting and business.
Required Materials

- *McGraw Hill Connect* (internet-based study guide and homework assignment software)
- A basic 4-function calculator

Note regarding textbook: The publisher has made the following "bundle" available to you at a greatly reduced cost - it is available at the UNCC bookstore, Miner Books, and at Gray's:


Alternatively, you will need to purchase ConnectPLUS separately if you prefer to either
(a) purchase a new or a used hardcover copy; or
(b) use only the included on-line text:

Also note: Purchasing only ConnectPlus is an acceptable option but we often work problems in class & it's tough to follow what's going on unless you have the text with you. The binder-ready version enables you to bring just the relevant chapters to class.

See email from Dr. Wiggins for additional options – also posted on Moodle site.

Calculators

Only basic four function calculators are allowed in this course. You must purchase a cheap basic calculator with no memory or storage capability. If it costs more than $3-5 it is probably not basic enough.

Course Conduct and Procedures

The course will be conducted using a combination of lecture, discussion, and problem solving. The emphasis will be on financial accounting concepts and rules and on problem solving skills. **We will work a lot of problems in class. You will work a lot of problems at home.** Class attendance is required and participation is encouraged and expected. You are expected to have read the assigned material and attempted the assigned homework before each class so that you can gain as much as possible in our limited class time.

Class attendance - Class attendance is expected and will be monitored. If you need to miss a class please let me know in advance (call or email).

Office hours - I have established office hours that I hope will be satisfactory for most of your schedules. Please call or email me to schedule a convenient time for us to meet if you have any difficulty catching me. Many questions and problems can be resolved via email.

Clickers – We will not use clickers in this class.

Cellphones/laptops – The use of cell phones, beepers, or other communication devices is disruptive, and is therefore prohibited during class. Students are permitted to use computers during class for note-taking, accessing the ConnectPlus e text version and other class-related work only.
Course Information on Moodle and Email

Most of the information for this course will be made available on Moodle. These items include this syllabus, daily schedule, lecture outlines and notes, assignments, announcements, and other materials, etc. Please check my Moodle site frequently.

We will also use email frequently to communicate, and this may be the best way to reach me in many cases. I will also be emailing you course information from time to time. My email address is cwiggins@uncc.edu. Your UNCC email address is assumed to be your official email address for all class communications. I will typically include ACCT 2121 in the subject field of all my emails to the class.

Please post your picture and background information on Moodle, this will really help me get to know you!

Grading Structure

The grading structure is as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Two midterm exams (100 pts each)</td>
<td>200</td>
</tr>
<tr>
<td>Comprehensive final exam</td>
<td>200</td>
</tr>
<tr>
<td>Connect homework</td>
<td>50</td>
</tr>
<tr>
<td>Quizzes and other assignments</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total Points</strong></td>
<td><strong>550</strong></td>
</tr>
</tbody>
</table>

The following grading scale will be used

<table>
<thead>
<tr>
<th>Numerical Grade</th>
<th>Letter Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>495.0 - 550 total points</td>
<td>A</td>
</tr>
<tr>
<td>440.0 – 494.99 total points</td>
<td>B</td>
</tr>
<tr>
<td>385.0 – 439.99 total points</td>
<td>C</td>
</tr>
<tr>
<td>330.0 – 384.99 total points</td>
<td>D</td>
</tr>
<tr>
<td>Below 330.0 total points</td>
<td>F</td>
</tr>
</tbody>
</table>

Note that the determination of your final course grade will be based on the total amount of points you earn. For example, if you earn a total of 430 total points, your course grade is a “C”.
It’s your responsibility to keep track of your grades.

The Connect grade will be determined as follows:

\[
\text{Connect Homework Grade} = 50 \times \left( \frac{\text{Points earned}}{\text{Points Available}} \right)
\]

The Quiz grade will be determined as follows:

\[
\text{Quiz Grade} = 100 \times \left( \frac{\text{Points earned}}{\text{Points Available}} \right)
\]

I will drop the lowest quiz grade.

**Important note on grades:** Your semester grade for this course will be determined by the total number of points you earn on exams, quizzes, and homework assignments during the semester — period. Factors and circumstances other than your total points will not be considered. This includes, but is not limited to, factors such as need (e.g., if you need a “B” or better to keep a scholarship or to graduate, then you must earn at least enough points to receive a B), effort (while effort and exam scores tend to be highly correlated, your grade in this course will be based on your exam scores, not on the number of hours you spend studying), the number of hours per week you work, number of courses you’re taking this semester, prior coursework or work experience related to accounting, etc. (i.e., all students will be graded similarly, regardless of current employment status, course load, and prior accounting-related employment or coursework). In addition, students with disabilities will be graded in the same manner as all other students; however, students with disabilities may request reasonable accommodation of their disabilities as discussed elsewhere in this syllabus. Finally, please note there will be no “extra credit” work available, and exams are not curved. Do not ask me to grade you differently than other students or to raise your end-of-semester grade—it will not happen.

**Examinations**

The exam schedule is as follows:

<table>
<thead>
<tr>
<th>Exam</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>Wednesday, February 8 (in class)</td>
</tr>
<tr>
<td>Exam 2</td>
<td>Wednesday, March 28 (in class)</td>
</tr>
<tr>
<td>Final Exam</td>
<td>Thursday, May 3 (8:00 am – 11:00 am)</td>
</tr>
</tbody>
</table>

Exams will generally be in multiple-choice format.

It’s your responsibility to make arrangements to take the exams at the designated times. **Make-up examinations will be given only for documented exceptions.** These exceptions are at my discretion. An unexcused absence from an examination will result in a grade of zero for that examination. Normally there are only three acceptable excuses for missing an exam: personal illness, death in the immediate family and required school functions. Students with a conflicting required school functions must furnish documentation prior to the exam. Other excuses must be appropriately documented and presented to me within 24 hours of the missed mid-term exam. If you miss the last exam, you must submit a
documented excuse to me within 24 hours of the exam.

A documented illness requires an official signed statement from a doctor or emergency room stating that you were seen on or shortly before the exam date, and that you were unable to take the exam when scheduled. A statement clearing you to return to classes isn’t acceptable. A specific diagnosis must be included on the statement.

Please contact me via email if you have an emergency! If you know in advance that it is unavoidable for you to take your exam as scheduled (for one of the above reasons only), please advise me as soon as you become aware of the conflict so that alternate arrangements can be made. Please be aware that, since the exams are scheduled far in advance, work conflicts won’t be considered, as you should have time to make arrangements with your employer well in advance in the exam dates. Please also be aware that family vacations or other social activities will not be considered as valid conflicts.

**Policy on Retaining Exams**

Every effort will be made to return exams to you on a timely basis. Exams will be returned, discussed and then re-collected. This will be your only opportunity to view your exam. All exams will be kept in my office; under no circumstances will exams or quizzes be returned to students. Failure to return an exam is considered a violation of the Code of Academic Integrity and will result in an automatic grade of zero for the exam and the filing of Academic integrity charges.

**Policy on Re-grading Exams**

Students justifiably sometimes question the grading of their examinations. I will reconsider the grading of a question if you adhere to the following procedure: *On the cover page of the examination*, write the number of the question to be regraded along with the reasons for the requested re-grading. *Reasons are essential!* A request for re-grading must be submitted immediately after you get back your exam results.

**Use of Scantron Answer Sheets**

Exams and some quizzes use the machine-graded “Scantron” answer sheet. All answers to objective problems must be properly coded on the Scantron sheet; i.e., you’ll be graded on the answers you bubble in on the Scantron, regardless of anything you may have written in your test booklet. No grade adjustments will be made due to errors in completing the Scantron.

**Quizzes**

Short quizzes will be given throughout the semester. Quizzes may be administered hard copy or via Moodle or Connect. The quizzes will consist of multiple-choice questions similar to those that will be encountered on exams, and/or short exercises or problems. Quizzes will be given at the beginning of class. *If you are late you missed it.* No make-ups will be given for quizzes. Late take-home or on-line quizzes will not be accepted.

**Homework**

Timely completion of homework assignments is ABSOLUTELY CRITICAL to your success in the course. Some homework will be completed using Connect, through which you will receive immediate feedback as to whether the assignment was completed correctly. Some homework will be submitted via Moodle. It is your responsibility to know the due date for homework assignments throughout the
semester. You should print the answers so that you can study the problems later. Some homework may be submitted on paper. **Late homework won’t be accepted and no assignments will be dropped when calculating grades.**

**Tutoring**

Individual tutoring (by appointment) is provided at no cost at The University Center for Academic Excellence in Fretwell. Contact UCAE (Fretwell 318K - 704-687-2163) for an appointment. You can also log-in online to sign up for a tutoring appointment. Go to www.ucae.uncc.edu and click on Tutorial Services.

Small group tutoring sessions (Supplemental Instruction) will be provided at no cost. No appointments are necessary for these sessions. I’ll post the schedule as soon as I get it.

Beta Alpha Psi, the Accounting and Finance honor society, will provide tutoring just prior to exams. I’ll post a schedule when available.

**Academic Integrity**

Students have the responsibility to know and observe the requirements of The UNCC Code of **Student Academic Integrity**. This code forbids cheating, fabrication or falsification of information, multiple submissions of academic work, plagiarism, abuse of academic materials, and complicity in academic dishonesty of any type. Academic evaluations in this course include a judgment that the student's work is free from academic dishonesty of any type, and grades in this course, therefore, should be and will be adversely affected by academic dishonesty. Students who violate the code can be expelled from UNCC. The normal penalty for a first offense is zero credit on the work involving dishonesty. Many academic dishonest violations result in a course grade of F. Copies of the code can be obtained from the Dean of Students Office. **Standards of academic integrity will be enforced in this course.** Students are expected to report cases of academic dishonesty to the course professor. The UNC Charlotte Student Code of Academic Integrity can also be found at: [http://legal.uncc.edu/policies/ps-105.html](http://legal.uncc.edu/policies/ps-105.html).

The following are examples of actions that are considered violations of the Code:

1. Use or possession of any calculator except a 4-function calculator during quizzes or exams.
2. Sharing a calculator with another student during quizzes or exams.
3. Use or possession of a cell phone or any programmable device during quizzes or exams or when submitting clicker answers.
4. All notes should be put away, completely out of sight, during all quizzes and exams. If notes are not put away, it will be **assumed** that the student intentionally kept the notes out with the intent of using them on the quiz or exam.
5. Students should not collaborate on any homework or take-home quizzes, including the semester project. Collaboration of any sort will result in a zero for the assignment or quiz.
6. Copying another student’s answers on any course assignment.
7. Having another student complete your on-line assignment.
8. Allowing another student to copy your work/quiz answers/exam answers - this is called “complicity” and makes you an accomplice.
9. Allowing another student to take credit for work that you have done – also complicity.
10. Not reporting another student that you know is cheating – another type of complicity.
11. Removing an exam from the classroom is prohibited. You will receive a zero for any exam that you remove, and you will also be charged with violating the Code of Academic Integrity.
12. Submitting “clicker” answers for another student or asking another student to submit answers for
13. Unless told specifically that you can work with a friend, you must submit your own clicker answers without collaboration with any other student.

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Please note: ANY INFRACTION OF THE UNCC CODE OF INTEGRITY WILL BE PROSECUTED!

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**Statement on Students with Disabilities**

The Americans with Disabilities Act is a federal anti-discrimination statute that provides civil rights protection for persons with disabilities. This legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please see me within the first week and also contact the Office of Disability Services in Room 230 of the Fretwell building and follow the instructions of that office for obtaining accommodations.

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**ACCT 2121 Tentative Daily Schedule**

A tentative daily schedule will be provided separately from this document on Moodle. **Please note that you are responsible for the assigned material, whether or not it is covered in its entirety in class.**

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**Changes to the Syllabus and Daily Schedule**

The ACCT 2121 syllabus and daily schedule are intended to give a general plan for the course. Adjustments may be necessary as unanticipated situations might warrant. I reserve the right to make such changes as needed. Notice of any such changes will be by announcement in class and/or via email.

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**How to succeed in ACCT 2121**

To be successful in this course you must come to class and listen, study the assigned material, ask questions and work a TON of problems. **You must** keep up or you will soon be hopelessly behind. The course builds upon itself very, very rapidly and much more so than most other courses.

Dr. Wiggins
Statement on Academic Honesty

A high level of ethical conduct is a critically important attribute of members of the accounting profession. The importance of ethical conduct extends into the academic arena where the profession’s future leaders are being prepared. Thus, all UNC Charlotte students are expected to conduct themselves in a manner that is above reproach in their academic work.

Academic misconduct includes cheating, fabrication, falsification, multiple submissions, plagiarism, and complicity. Each of these types of misconduct is discussed in the Code of Student Academic Integrity on the UNCC website at www.legal.uncc.edu/policies/ps-105.html, along with related penalties and procedures. You are expected to be familiar with, and to follow, this Code.

In addition, the following specific requirements are expected in this class:

1. Strict individual performance on exams and quizzes, i.e., not copying answers from others, not discussing exam or quiz questions with other students until all students have finished the exam or quiz;
2. Not consulting notes or books during exams;
3. Not copying solutions to assignments from other students, or providing solutions to other students.

As commonly defined, plagiarism consists of passing off as one’s own the ideas, words, writings, etc., which belong to another. In accordance with this definition, you are committing plagiarism if you copy the work of another person and turn it in as your own, even if you have that person’s permission.

If any of these requirements are unclear to you, please consult with me before you complete any assignments, quizzes, or exams in the course. I expect every student in my classes to share responsibility for preventing dishonesty of any kind. Academic integrity is considered a prerequisite for admission into the accounting and business profession.

Statement on Diversity

The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.