PRINCIPLES OF ACCOUNTING I
ACCT2121-001    Fall 2016
TR 9:30am - 10:45am; McEniry 117

Dr. Suzanne K. Sevin
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Office: Friday 262B; 704-687-7612
Office Hours: Main Campus: Tuesday & Thursday, 8:30am-9:00am & 12:30pm-1:00pm; and by appointment
Center City Campus: by appointment

Textbook & Course Resources

You are required to purchase:
1. WileyPlus (software through which you will submit your homework);
2. a textbook (may be the electronic version automatically included in WileyPlus, or a hard copy)

Textbook:
Financial Accounting, 7th Edition, by Kimmel, Weygandt & Keiso; publisher is Wiley
The publisher has made a "bundle", which consists of the new printed text and a WileyPlus code, available at a reduced cost through their website (see the course Moodle page for additional information.) It can also be purchased at the UNCC and at Grays off-campus bookstores but prices might vary. Additionally, you may be able to “rent” the book.

Alternatively, you will need to purchase access to WileyPlus separately if you prefer to (a) rent the textbook; (b) purchase a new textbook online; (c) purchase a used textbook; or (d) use only the e-text included with WileyPlus.

Note: I recommend that you purchase the “bundle”. Purchasing only WileyPlus is an acceptable option but we often work problems in class and it is tough to follow what's going on unless you have the text with you. Another point to consider is that it is extremely important to read the textbook as we cover the chapters. Some people have difficulty reading so much material from a screen and regret the inability to make notes in the margins.

Important! (#1) The code for WileyPlus comes with all NEW textbook bundles sold through the publisher’s website, at the UNCC bookstore and at Grays. It MAY NOT come with a new textbook purchased online. If you purchase a USED book, it will NOT have the WileyPlus code. The code for WileyPlus is packaged with your textbook bundle so be careful to not throw it away when you remove the plastic wrap. You'll have to purchase another code if you throw yours away.

Important! (#2) To register for WileyPlus, go to Wileyplus.com and enter 528436 as the Course ID. The publisher is offering a 14-day open access grace period beginning the day you register in WileyPlus. During this period, you do not have to purchase access from wileyplus.com or enter your registration code from the bundle but you will still be able to complete homework through the software. At the end of the grace period, you will have to enter the code or purchase access so save your registration code if you purchase the bundle.

Important! (#3) If you took the course in Spring or Summer 2016, you do not have to buy a new code. Simply locate the Course ID above and enter the same email address and password from last semester.
**Course Description**
Fundamental accounting principles, with emphasis on the use of financial accounting data and analysis of financial statements. Prerequisite: sophomore standing or consent of department.

**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, students 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.

**Grading Policy**
A student's grade will be determined on the basis of his/her accomplishment in the following areas:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Three midterm examinations (100 points each)</td>
<td>300 points</td>
</tr>
<tr>
<td>Final examination (comprehensive)</td>
<td>150 points</td>
</tr>
<tr>
<td>Semester Project</td>
<td>50 points</td>
</tr>
<tr>
<td>Quizzes</td>
<td>50 points</td>
</tr>
<tr>
<td>Homework</td>
<td>25 points</td>
</tr>
<tr>
<td>Polling Questions</td>
<td>25 points</td>
</tr>
<tr>
<td>Total</td>
<td>600 points</td>
</tr>
</tbody>
</table>

The following grading scale will be used:

<table>
<thead>
<tr>
<th>Points Accumulated</th>
<th>Letter Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>90 to 100 percent of total points</td>
<td>A</td>
</tr>
<tr>
<td>80 to 89 percent of total points</td>
<td>B</td>
</tr>
<tr>
<td>70 to 79 percent of total points</td>
<td>C</td>
</tr>
<tr>
<td>60 to 69 percent of total points</td>
<td>D</td>
</tr>
<tr>
<td>Below 60 percent of total points</td>
<td>F</td>
</tr>
</tbody>
</table>

***It is the student’s responsibility to keep track of his/her grades.***

**Policy on “Curves”**
There will be no curves on any of the quizzes or exams. A student’s final numerical average will determine his/her letter grade for the course (i.e., 89.5% = A, 89.4% = B). No extra credit work will be provided.

**Attendance**
Regular class attendance is expected but not required. Attendance will be taken at each class meeting. **Students assume full responsibility for material covered and assignments given during a missed class.**
**Lecture Handouts**

Lecture handouts for each chapter will be posted on Moodle by the night prior to the lecture. It is the students’ responsibility to print these and bring them to class.

**Examinations**

Three mid-term exams (during class):
- Tuesday, Sept 13th
- Thursday, Oct 13th
- Thursday, Nov 10th

**Final exam: Friday, December 9th (8:00am-11:00am)**

It is the student’s responsibility to make arrangements to take the exams at the designated times. **Make-up examinations will be given only for documented exceptions.** Exceptions are at the discretion of the Professor and are limited to university sanctioned conflicts and must be pre-arranged. An unexcused absence from an examination will result in a grade of zero for that exam. There are only two acceptable explanations for an unexcused absence from an exam: severe personal illness and death in the family. The excuse must be appropriately documented and presented to me within two days following a missed exam. If the excuse for a missed final is acceptable, the student will be given a make up exam during the second week of the following semester. **Please contact me via email if you have a true emergency!**

**Conduct during an Examination**

Students are expected to be on time for exams and to respect each other at all times. Each student should behave appropriately during examinations. Students must refrain from displaying behaviors that may be annoying to other students and must keep their focus on their test booklet.

The use of financial, scientific and programmable calculators, calculators that accept text, and/or cell phone calculators is prohibited during examinations.

Students should acquire a VERY basic calculator to use during each exam in this course.

*A violation of this policy will result in a zero for the particular exam.*

**Policy on Regrading Exams**

Students may sometimes justifiably question the grading of their examinations. If the situation occurs, write the number of the question to be regraded, along with the reason, on the cover of the examination. Request for regrading must be submitted immediately after you review your exam results.

**Policy on Retaining Exams**

Exams will be returned, discussed then re-collected, hopefully during the first class meeting following the exam. **This will be your only opportunity to view your exam and students are not allowed to leave the classroom with the exams.** Non-adherence to this policy will result in an automatic grade of zero for the exam, as well as academic integrity charges being filed against the offending student.
Semester Project
Students will be assigned an individual project to complete outside of class. The project will involve accessing and analyzing corporate financial statements, and will be due toward the end of the semester. Grades will be based on the quality and accuracy of the submitted project. Specific content and due date information will be provided soon.

Quizzes
Five quizzes will be given throughout the semester after the applicable lecture. Quizzes will be announced in class and will consist primarily of short exercises or problems similar to the assigned homework. The lowest quiz grade will be dropped but no makeup quizzes will be given.

Homework
Timely completion of homework assignments is ABSOLUTELY CRITICAL to your success in the course. Homework will be completed using WileyPlus, through which students will receive immediate feedback as to whether the assignment was completed correctly. It is your responsibility to know the due date for homework assignments throughout the term. You should print the answers so that you can bring your work/questions to class and also be able to study the problems later. Late homework will not be accepted and no assignments will be dropped when calculating grades.

I will be happy to go over any homework problems with which a student has a legitimate question. If you have no questions, I will assume that you had no difficulty.

The homework course component will be determined as follows:
\[ \text{Homework Grade} = 25 \times \frac{\text{Homework Points Earned}}{\text{Homework Points Available}} \]

Polling Questions
Each class period, several practice multiple choice questions will be asked. The questions will focus on the material covered in class and the difficulty level will vary from easy to hard.

The homework course component will be determined as follows:
\[ \text{Polling Questions Grade} = 25 \times \frac{\text{Polling Points Earned}}{\text{Polling Points Available}} \]

General Expectations
Students are expected to come to class prepared. Assignments are to be read prior to the class period for which they are assigned. Handouts are to be printed prior to the class period during which the chapter will be discussed. Assigned homework is to be completed prior to the class period during which the homework will be reviewed. Students are expected to attend every class, arrive on time, and remain the entire period.

Classroom Conduct
You are on the path to becoming professionals. Appropriate classroom etiquette and conduct are expected:
- Cell phones should be turned off
- Laptop computers and tablets should be used only for accessing class materials
- Disruptive and/or disrespectful behavior (for example, sleeping during class) is not allowed
- Talking during a lecture is not allowed
- Disrespectful and/or vulgar language is not allowed

Inappropriate behavior will result in a grade reduction, according to my discretion.
Tutoring
The University Center for Academic Excellence (Colvard 2300) offers several opportunities for free tutoring throughout the semester. Individual tutoring is offered by appointment (online at ucae.uncc.edu) and Supplemental Instruction (SI) is offered on a drop-in basis several times each week. Full schedules will be posted on the UCAE’s website as well as on our course Moodle page. Again, there is no charge for either of these services. Students should take advantage of these opportunities regularly during the semester.

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 (Fretwell 230) and follow the instructions of that office for obtaining accommodations.

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.

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. Any special requirements or permission regarding academic integrity in this course will be stated by the instructor and are binding on the students. Academic evaluations in this course include a judgment that the student's work is free from academic dishonesty of any type. 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 and further substantial reduction of the course grade. Copies of the code can be obtained from the Dean of Students Office (King 217.)

The following are considered violations of the Code (but note that this is not an all-inclusive list):
1. Use of any calculator except a 4-function calculator during exams.
2. Use of a cell phone, programmable device or internet-accessible device during exams.
3. Not having all notes put away, completely out of sight, during all quizzes and exams. (If notes are not put away, it will be assumed that the student purposely kept the notes out with the intent of using them on the quiz or exam.)
4. Copying another student’s answers exam, semester project, quiz, homework and/or polling answers.
5. Having another student complete your on-line assignment.
6. Allowing another student to copy your exam, semester project, quiz, homework and/or polling answers - this is called “complicity” and makes you an accomplice.
7. Submitting “polling” answers for another student or asking another student to submit answers for you.
8. Not reporting another student that you know is cheating – another type of complicity.
9. Removing an exam from the classroom.

Students are expected to report cases of academic dishonesty to the course instructor.

Adjustments to the Syllabus
This syllabus provides a general plan for the course which may need to be changed under certain circumstances.
# Accounting 2121-001 (Sevin)
## Fall 2016: Anticipated Class Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug 23</td>
<td>T</td>
<td>Intro &amp; begin Chap 1</td>
<td>18</td>
<td>T</td>
<td>Chapter 8</td>
</tr>
<tr>
<td>25</td>
<td>R</td>
<td>Chapter 1</td>
<td>20</td>
<td>R</td>
<td>Chapter 8</td>
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</tr>
<tr>
<td>30</td>
<td>T</td>
<td>Chapter 2</td>
<td>25</td>
<td>T</td>
<td>Chapter 9</td>
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<tr>
<td>Sept 1</td>
<td>R</td>
<td>Chapter 2</td>
<td>27</td>
<td>R</td>
<td>Chapter 9</td>
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<tr>
<td>6</td>
<td>T</td>
<td>Chapter 3</td>
<td>Nov 1</td>
<td>T</td>
<td>Chapter 10</td>
</tr>
<tr>
<td>8</td>
<td>R</td>
<td>Chapter 3</td>
<td>3</td>
<td>R</td>
<td>Chapter 10</td>
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<tr>
<td>13</td>
<td>T</td>
<td>Exam 1 (Chapters 1-3)</td>
<td>8</td>
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<td>Chapter 10</td>
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<td>15</td>
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<td>Chapter 4</td>
<td>10</td>
<td>R</td>
<td>Exam 3 (Chapters 8-10)</td>
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<td>Chapter 4</td>
<td>15</td>
<td>T</td>
<td>Chapter 11</td>
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<tr>
<td>22</td>
<td>R</td>
<td>Chapter 5</td>
<td>17</td>
<td>R</td>
<td>Chapter 11</td>
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<tr>
<td>27</td>
<td>T</td>
<td>Chapter 5</td>
<td>22</td>
<td>T</td>
<td>Chapter 11</td>
</tr>
<tr>
<td>29</td>
<td>R</td>
<td>Chapter 5</td>
<td>24</td>
<td>R</td>
<td>No class (Thanksgiving)</td>
</tr>
<tr>
<td>Oct 4</td>
<td>T</td>
<td>Chapter 6</td>
<td>29</td>
<td>T</td>
<td>Chapter 12</td>
</tr>
<tr>
<td>6</td>
<td>R</td>
<td>Chapter 6</td>
<td>Dec 1</td>
<td>R</td>
<td>Chapter 12</td>
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</tr>
<tr>
<td>11</td>
<td>T</td>
<td>No class (Fall Break)</td>
<td>6</td>
<td>T</td>
<td>Chapter 12/IFRS</td>
</tr>
<tr>
<td>13</td>
<td>R</td>
<td>Exam 2 (Chapters 4-6)</td>
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<td></td>
<td>Dec 9</td>
<td>F</td>
<td>Comprehensive Final (8am – 11am)</td>
</tr>
</tbody>
</table>

### Some (Not All) Important Dates: Fall 2016

- Last day to register, add or drop courses(s) with no grade: **Aug 29**
- Last day to submit grade replacement request: **Aug 29**
- Last day to withdraw from course(s); grade subject to Withdrawal Policy: **Oct 25**
- Last day of classes: **Dec 7**
- Reading Day: **Dec 8**

By signing this page and submitting it my professor, I am confirming that:

1. I have carefully read, fully understand and will adhere to all of the stated guidelines and requirements.
2. I understand that the grade I earn in this class is my responsibility.
3. I will support my learning and the learning of my classmates by coming to class prepared, participating in class and complying with the classroom conduct section of this syllabus.

Please sign your name above ___________________________  _________________________________

Please print your name above ___________________________

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