Principles of Accounting 1  
ACCT 2121-003 - Summer I 2016  
Dr. Wiggins  
Prel Syllabus (rev 5/20)

Instructor: Dr. Casper E. Wiggins  
Office: Friday 257B  
Office Hours: Monday through Friday 12:30 – 1:15pm, and Monday through Thursday 2:45 -3:30pm.  
E-mail: cwiggins@uncc.edu (best way to reach me)  
Class meets: MTWRF 1:15pm–2:45pm, Friday Rm 132.

Course 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
You are required to purchase the following:

1. WileyPlus – this is the software you will use to do and submit your homework.  
2. Course textbook (see below). This may be the electronic version automatically included with WileyPlus, a hard cover version, or a binder ready version (loose leaf)  
3. Basic four function calculator (must be used on all tests)

Textbook:

Strongly Recommended: The publisher has made a “bundle” available at a substantially reduced price. The “bundle” consists of the printed text and a WileyPlus code. The “bundles” are available at the campus bookstore and Gray’s Bookstore and possibly others, prices may vary.
Alternatively, you will need to purchase access to WileyPlus separately if you decide to:
1. rent the text
2. purchase a new textbook online
3. purchase a used textbook, or
4. use only the e-text included with WileyPlus

Textbook/WileyPlus - additional information:
WileyPlus is an easy-to-use online resource you will use to help you complete the course successfully. WileyPlus includes a complete electronic version of the textbook as well as resources such as the student study guide, multiple-choice questions, flashcards, crossword puzzles, videos, and interactive tutorials to improve your understanding of the material. You will need a registration code to use WileyPlus.

The code for WileyPlus comes with all NEW textbook bundles sold at the campus 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.**

If you took the course in Spring 2016, you should not have to buy a new code. Simply copy and paste the URL (see below) into your internet browser and enter the same email address and password from last semester. If you have an issue, please email me and include the name of your prior professor.

To register for WileyPlus (required):
You should be able to simply copy and paste the URL given below into your internet browser and follow the prompts. 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 and 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. **You will have homework assigned at the end of the first class so it’s best to get any registration issues worked out now.**

ACCT 2121-003 (MTWRF, 1:15pm-2:45pm) Class Section URL :


WileyPlus Technical support - Note that Technical support chat for WileyPlus is available online Monday thru Friday 24 hours per day, and Saturday & Sunday 4PM – 11:59 PM EDT:

[https://hub.wiley.com/community/support/wileyplus](https://hub.wiley.com/community/support/wileyplus)

**ACCT 2121 - Some General Comments**
Welcome to ACCT 2121 - In this course you will learn basic financial accounting concepts, practices, and principles. You will be introduced to financial accounting concepts, financial statement preparation and analysis, and the use of financial accounting information for decision making by investors, creditors and other users.
A friendly word of warning - To be successful in this course you must come to every class and listen, study the assigned material, and work a TON of problems. We will cover a lot of material and move very rapidly and it is imperative that you keep up on a daily basis. You must keep up or you will soon be hopelessly behind. You should make every effort to attend every class. If you occasionally skip class, you will find yourself continually struggling to catch up. Your best strategy is to plan ahead and budget your time carefully so you can keep up in every class.

Professionalism - Keep in mind also that you are entering a professional career and so an important goal for you in this and every course is to grow professionally and enhance your professional skillset. In this course you will learn a lot about accounting but you will also learn a lot about business and how businesses operate.

Please stop by my office or email me whenever you feel you need help. In addition, I welcome your suggestions about how the course could be improved.

I am looking forward to getting to know each of you during the next five weeks and to helping you succeed in this course.

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, quiz and exam scores, and other materials, etc. Please check my Moodle site frequently.

Moodle is accessible through 49er Express on the UNC Charlotte web site (www.uncc.edu). You will then need to enter your NinerNet user name and password on the right-hand side of the Moodle screen to log in.

We will also use email frequently to communicate in this course, and this is the best way to reach me in most 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.

Grading Structure

The grading structure is as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Three midterm exams (100 pts each)</td>
<td>300</td>
</tr>
<tr>
<td>Comprehensive final exam</td>
<td>125</td>
</tr>
<tr>
<td>WileyPlus Homework</td>
<td>75</td>
</tr>
<tr>
<td>Chapter Quizzes (individual)</td>
<td>50</td>
</tr>
<tr>
<td>Total Points</td>
<td>550</td>
</tr>
</tbody>
</table>

The following 10% grading scale will be used

<table>
<thead>
<tr>
<th>Numerical Grade</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>
</tbody>
</table>
Below 60 percent of total points F

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 450 total points, your course grade is a “B”.

Policies Regarding Grading
You should note that, as set forth in the grading structure above, your semester grade for this course will be determined by the total number of points you earn 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, then you must earn at least enough points to receive a B; plan accordingly), effort (while effort and exam scores tend to be highly correlated, your grade in this course will be largely 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 the same way). In addition, students with disabilities will be graded on the same grading scale as all other students; however, students with disabilities may request reasonable accommodation of their disabilities as discussed later in this syllabus. Finally, please note that there will be no “extra credit” work available. Do not ask me to grade you differently than other students --- I will not do this.

Attendance and Participation
Class attendance is very important and will be monitored. The course will be conducted using a combination of lecture, discussion, and problem solving. You will be responsible for all material covered in class as well as in the homework assignments and readings. Classroom discussion is encouraged and you are expected to participate.

Promptness is important and is a quality of successful individuals in the professional world of accounting. You should plan to be on time for all classes.

Examinations
The format of the exams will be primarily multiple-choice. All exams are closed book and closed notes.

You must be in class at the proper time to take each exam. If you miss an exam, you will receive a score of 0 for that exam. Makeups are rarely given and are discouraged (see next section).

On exam days, bring with you only the following items:
- #2 pencil(s)
- Basic, four-function calculator
- UNCC ID

Note- Hats or caps are not allowed during exams. All cellphones, headphones, or other electronic devices (except basic calculator) must be off and out of sight during exams or quizzes.

ID’s – You will be asked to show your official UNCC ID for all exams. If you don’t have one get one now.

Policy Regarding Makeup Exams
It is the student’s responsibility to make arrangements to take all exams at the designated times (see course schedule). Makeup exams may be given at the discretion of the instructor and will only be considered if (1)
you notify me in advance of the exam and (2) provide appropriate documentation of a university approved absence. You are strongly encouraged not to miss any exams.

**Calculators, Cell Phones, and Laptops**

You will need a basic, four-function calculator for use in this course; please bring it with you to class. Only a basic four function calculator may be used on exams. These are very cheap and you should buy one NOW. Bringing extra batteries to exams is a good idea also.

The use of cell phones, beepers, or other communication devices is disruptive and is therefore prohibited during class. Please turn your cell phone off and put it away before entering the classroom.

You are permitted to use laptops during class for note-taking and other class-related work only. The use of laptops during class for activities not related to the class is prohibited.

**Homework**

Numerous end-of-chapter exercises and problems in the textbook have been selected as homework assignments to help you learn the material and to improve your skills in particular areas critical for success in accounting. Your completion of these homework assignments is absolutely essential to your success in the course. Solutions to the homework assignments are provided for each chapter in WileyPlus after the due date. We will work a lot of problems in class. You will work a lot of problems at home. Your commitment to working homework problems is the key to success in this course. If you do not work and understand the homework problems you will not pass this course!

The due dates for all WileyPlus homework assignments will be posted with the assignment. Be sure to observe the due date for each assignment. No extensions will be allowed.

Note that simply reviewing the solution to problems it is not adequate, you should practice working the problems without the book or solutions. The text and WileyPlus provide many problems to practice on.

Completion and mastery of homework assignments is greatly facilitated by use of the WileyPlus resource.

**Bottom Line - Timely completion of homework assignments is ABSOLUTELY CRITICAL to your success in this course.**

**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.

**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.
**Statement on Academic Integrity**

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.

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 professor 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, 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 and further substantial reduction of the course grade. In almost all cases the course grade is reduced to 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.

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

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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.
## ACCT 2121 - Wiggins

**Tentative Class Schedule - Summer 2016**

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
<th>Chapter topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>23-May</td>
<td>M</td>
<td>Intro to course &amp; begin Ch 1</td>
<td>Ch 1 - Intro to Financial Statements</td>
</tr>
<tr>
<td>24-May</td>
<td>T</td>
<td>Ch 1 &amp; begin Ch 2</td>
<td>Ch 2 - A Further Look at Fin St.</td>
</tr>
<tr>
<td>25-May</td>
<td>W</td>
<td>Ch 2</td>
<td>Ch 2 - A Further Look at Fin St.</td>
</tr>
<tr>
<td>26-May</td>
<td>R</td>
<td>Ch 3</td>
<td>Ch 3 - The Acc Info System</td>
</tr>
<tr>
<td>27-May</td>
<td>F</td>
<td>Ch 3 &amp; begin Ch 4</td>
<td>Ch 4 - Accrual Accounting Concepts</td>
</tr>
<tr>
<td>30-May</td>
<td>M</td>
<td><strong>No Class - Memorial Day</strong></td>
<td></td>
</tr>
<tr>
<td>31-May</td>
<td>T</td>
<td>Ch 4</td>
<td>Ch 4 - Accrual Accounting Concepts</td>
</tr>
<tr>
<td>1-Jun</td>
<td>W</td>
<td><strong>Exam 1</strong></td>
<td><strong>Chapters 1-3</strong></td>
</tr>
<tr>
<td>2-Jun</td>
<td>R</td>
<td>Ch 4 &amp; begin Ch 5</td>
<td>Ch 5 - Merchandising Ops and Multi step Inc St.</td>
</tr>
<tr>
<td>3-Jun</td>
<td>F</td>
<td>Ch 5</td>
<td>Ch 5 - Merchandising Ops and Multi step Inc St.</td>
</tr>
<tr>
<td>6-Jun</td>
<td>6-Jun</td>
<td>Ch 6</td>
<td>Ch 6 - Inventory</td>
</tr>
<tr>
<td>7-Jun</td>
<td>T</td>
<td>Ch 6</td>
<td>Ch 6 - Inventory</td>
</tr>
<tr>
<td>8-Jun</td>
<td>W</td>
<td>Ch 8</td>
<td>Ch 8 - Accounts receivable</td>
</tr>
<tr>
<td>9-Jun</td>
<td>R</td>
<td>Ch 8</td>
<td>Ch 8 - Accounts receivable</td>
</tr>
<tr>
<td>10-Jun</td>
<td>F</td>
<td><strong>Exam 2</strong></td>
<td><strong>Ch 4-6</strong></td>
</tr>
<tr>
<td>13-Jun</td>
<td>M</td>
<td>Ch 9</td>
<td>Ch 9 - Long Lived Assets</td>
</tr>
<tr>
<td>14-Jun</td>
<td>T</td>
<td>Ch 9 &amp; begin Ch 10</td>
<td>Ch 10 - Liabilities</td>
</tr>
<tr>
<td>15-Jun</td>
<td>W</td>
<td>Ch 10</td>
<td>Ch 10 - Liabilities</td>
</tr>
<tr>
<td>16-Jun</td>
<td>R</td>
<td>Ch 10</td>
<td>Ch 10 - Liabilities</td>
</tr>
<tr>
<td>17-Jun</td>
<td>F</td>
<td>Ch 11</td>
<td>Ch 11 - Stockholders' Equity</td>
</tr>
<tr>
<td>20-Jun</td>
<td>M</td>
<td><strong>Exam 3</strong></td>
<td><strong>Ch 8-10</strong></td>
</tr>
<tr>
<td>21-Jun</td>
<td>T</td>
<td>Ch 11</td>
<td>Ch 11 - Stockholders' Equity</td>
</tr>
<tr>
<td>22-Jun</td>
<td>W</td>
<td>Ch 12</td>
<td>Ch 12 - Statement of Cash Flows</td>
</tr>
<tr>
<td>23-Jun</td>
<td>R</td>
<td>Ch 12</td>
<td>Ch 12 - Statement of Cash Flows</td>
</tr>
<tr>
<td>24-Jun</td>
<td>F</td>
<td>Ch 7</td>
<td>Ch 7 - Bank reconciliations only</td>
</tr>
<tr>
<td>27-Jun</td>
<td>M</td>
<td>Last Class</td>
<td></td>
</tr>
<tr>
<td>29-Jun</td>
<td>W</td>
<td>Final Exam</td>
<td>12 - 2:30 pm for 1:15 class (Comprehensive)</td>
</tr>
</tbody>
</table>

**Note:** Homework for each chapter is assigned in WileyPlus.
Student Information Form
ACCT 2121, Summer 2016

1. Section (circle one): 1:15 pm

2. Name _______________________________ Phone _______________________________
   Name by which you would like to be called in class (if different from above) _______________________________
   (Circle one) Male Female
   Hometown (where did you grow up?) _______________________________
   E-mail address _______________________________

3. Expected major: _______________________________

4. If you currently have a job, where do you work? _______________________________

5. If you have a job, how many hours per week do you work? _______________________________

6. Career Interests:
   ___________________________________________________________________
   ___________________________________________________________________
   ___________________________________________________________________

7. Comments and/or other information (use back if you need more space):
   ___________________________________________________________________
   ___________________________________________________________________
   ___________________________________________________________________
   ___________________________________________________________________
   ___________________________________________________________________
   ___________________________________________________________________

Please post your picture on Moodle