

**ACCT 2121 Principles of Accounting I**  
**FALL 2017 – DR. HUNTER**  
**ACCT 2121–006–TR 8:00am to 9:15am MCEN 117**  
**ACCT 2121–007–TR 9:30am to 10:45am FRIDAY 130**  
**ACCT 2121–008–TR 2:00pm to 3:15pm COLVD 4123**  
**ACCT 2121–009–TR 3:30pm to 4:45pm FRIDAY 142**

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Instructor: Dr. Shirley A. Hunter

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Office: Friday 267; Office phone 704-687-7593

Office Hours: TUE/THUR 12:00pm – 1:00pm or by appointment (use CONNECT to schedule appointment)

Web Resources: Course Materials will be posted to CANVAS (Combined Course Sections)

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### **Course Description**

Fundamental accounting principles with emphasis on the use of financial accounting data and the analysis of financial statements. Prerequisite: Sophomore standing or consent of Accounting Department Chair.

### **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. have increased awareness of the importance of information technology with regard to financial information; and
5. understand the global perspective of accounting and business.

### **Textbooks and Course Resources**

#### **You are required to purchase the following:**

1. **Course textbook** - This may be the electronic version automatically included with WileyPlus or a binder ready version (loose leaf).
2. **WileyPlus Access Code** – This is the software through which you will submit your homework.
3. **Basic four function calculator** (must be used on all exams and in-class graded quizzes and exercises.)

#### **Textbook:**

*Financial Accounting: Tools for Business Decision Making, 8<sup>th</sup> edition*, by Kimmel, Weygandt, & Kieso; published by John Wiley & Sons.

The publisher has made a “bundle”, which consists of the new printed text and the WileyPlus Access Code, available at a reduced price through its website (see the course CANVAS page for ordering information). The “bundle” is also available at the UNCC Bookstore and Gray’s Bookstore (Gray’s offers a \$10 coupon, see course CANVAS page for a copy) at competitive prices.

Alternatively, you will need to purchase the WileyPlus Access Code separately if you decide to: (1) rent the textbook; (2) purchase a new textbook online from a third party; (3) purchase a used textbook; or (4) use only the e-text included with WileyPlus.

**Note:** I recommend that you purchase the “bundle.” Purchasing only WileyPlus Access Code is an acceptable option, but it may be a more expensive option. Please be aware that we often work problems in class and it is difficult to follow what’s going on unless you have the textbook with you. A second point to consider is that it is extremely important to read the textbook as we cover the chapters. Some students have difficulty reading and understanding accounting text from a screen and regret the inability to highlight and make notes in the margins of the textbook.

**WileyPlus Access Code - additional information:**

The code for WileyPlus Access comes with the NEW textbook **bundle** sold by the publisher, WileyPlus, and at the UNCC Bookstore and at Gray’s Bookstore. It MAY NOT come with a new textbook purchased online from a third party. 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 will have to purchase another code if you throw yours away.**

**To register for WileyPlus (required):**

Access CANVAS to view the WileyPlus Flyer with instructions on how to register on their website or access: [www.WileyPLUS.com](http://www.WileyPLUS.com) and enter your six digit course ID number as listed below by section.

**ACCT 2121-Section 006–Course ID: 594240**

**ACCT 2121-Section 007–Course ID: 594247**

**ACCT 2121-Section 008–Course ID: 594248**

**ACCT 2121-Section 009–Course ID: 594252**

When registered, you will be able to gain access to the course materials for ACCT 2121. **You will have homework assigned at the end of the first class so it’s best to get any registration issues worked out ASAP.**

**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.  
<https://www.wileyplus.com/support>

**WileyPlus UNCC Student Partner** is Ahmad Hill: [ahill107@uncc.edu](mailto:ahill107@uncc.edu). He can assist you with any logon problems.

**Calculator:**

**Calculator:** Please **purchase** a basic four function calculator (must be used on all exams and in-class graded quizzes and exercises). Examples of basic calculators are posted to the course CANVAS site.

**Course Information on CANVAS and via Email**

Most of the information for this course will be made available on CANVAS-Combined Sections site. These items include this syllabus, daily schedule, lecture outlines and notes, assignments, announcements, Poll Everywhere information, quiz, and exam scores, and other materials, etc. **It is the student’s responsibility to print class resources and bring them to class.** Please check the course CANVAS site weekly.

## ***Grading Structure***

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

<b>Component</b>	<b>Points</b>
Three Midterm Exams (100 points each)	300
Comprehensive Final Exam	120
Comprehensive Accounting Cycle Review	30
WileyPLUS Homework Assignments	75
Quizzes and Graded Exercises.	50
Poll Everywhere	25
<b>Total Points</b>	<b>600</b>

### **The following grading scale will be used**

<b><u>Numerical Grade</u></b>	<b><u>Letter Grade</u></b>
90 to 100 percent of total points	A
80 to 89 percent of total points	B
70 to 79 percent of total points	C
60 to 69 percent of total points	D
Below 60 percent of total points	F

Note that the determination of your letter grade for the course will be based on the final numerical average of points earned. No extra credit work will be provided. You are responsible for keeping track of your grades. Please use the formulas provided in the syllabus to calculate your grade from time to time to obtain a reasonable level of assurance that you are performing at a level to receive the minimum passing grade of "C" in ACCT 2121.

### ***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 should read each chapter prior to class.** 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. A seating chart will be used to facilitate individual and group participation. **Promptness is important**, you should plan to be on time for all classes and stay for the duration of class.

### ***Examinations (420 Points or 70% of Semester Grade)***

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. An **unexcused absence** from an exam will result in a grade of zero for that exam.

### ***Policy Regarding Makeup Exams-Contact the Dean of Students Office for excused absence***

It is the student's responsibility to make arrangements to take all exams at the designated times. An unexcused absence from an exam will result in a grade of **zero** for that exam. Exceptions are at the discretion of the professor and are limited to university sanctioned conflicts and must be pre-arranged. If you miss an exam, you must obtain a university approved absence, **issued by the Dean of Students Office** ([www.dso.uncc.edu](http://www.dso.uncc.edu)).

On exam days, bring with you only the following items:

- Student Identification Card (**Driver License and Passports will not be accepted**)
- #2 pencil(s)
- Basic, four-function calculator

**Conduct During an Exam** – Students should behave appropriately during exams. Students must refrain from displaying behaviors that may be annoying to other students and must keep their eyes focus on their test booklet. All cellphones, wearable technology such as smart watches, headphones, or other electronic devices (except basic calculator) must be turned off and placed in your backpacks; **not** on your person or in your pockets during exams. Students cannot share a calculator during an exam. If you do not bring a basic calculator for the exam; you will have to perform all calculations manually. All backpacks, bags, books notes, scratch paper, electronic devices, etc. must be secured by you and safely place in the front or at the sides of the classroom before the exam. You may leave class when you are finished with your exam, but you may not leave during an exam and return to finish it.

**Policy on Reviewing or Retaining Exams** – Exams will be made available for review in the professor's office. No cell phones, smart watches, computers, or other wearable electronic devices should be visible during the review of the exams.

**Policy on Regrading Exams** - Students may sometimes justifiably question the grading of specific questions on their examinations. If the situation occurs, write the number of the question to be regraded, along with the reason, on the cover of the exam. The professor will review the information and email you a decision.

### ***Comprehensive Accounting Cycle Review (30 points or 5.0% of Semester Grade)***

All students enrolled in ACCT 2121 during the Fall 2017 semester will complete a Comprehensive Accounting Cycle Review. The Review will be an on-line exercise administered and graded through WileyPlus. **The Review will open on November 1 and the due date for completion is December 1.**

### ***Homework (75 Points or 12.5% of Semester Grade)***

Homework will be completed using WileyPlus through which students will receive immediate feedback as to whether the assignment was completed correctly. The due dates for homework will be posted on WileyPLUS, CANVAS course site, and announced during class. It is your responsibility to know the due date for homework assignments throughout the semester. You should print out a copy of the homework assignment to work off-line using course materials. **Late homework assignments will not be accepted and no assignments will be dropped when calculating grades.**

**The grade for the homework course component will be determined as follows:**

$$\text{Homework Grade} = 75 \text{ points times } [\text{homework points earned} \div \text{homework points available}]$$

### ***Quizzes and Graded Exercises (50 Points or 8.3% of Semester Grade)***

Quizzes will be given throughout the semester either after a lecture or administered on-line through WileyPlus. Graded exercises will also be given on an individual or group basis. No make-up course work for Quizzes and graded Exercises.

**The grade for the quizzes and graded exercises course component will be determined as follows:**

$$\text{Quizzes and Graded Exercises} = 50 \text{ points times } [\text{points earned} \div \text{points available}]$$

### ***Polling Everywhere Questions (25 Points or 4.2% of Semester Grade)***

Each class period, several questions will be asked via POLL Everywhere (free to students; URL:

<https://www.polleverywhere.com> and click on login. Upon entering your UNCC NinerNet email address, you will be prompt to sign in via the Single-Sign on (SSO). The ACCT 2121 –Hunter response link for Poll Everywhere will be given during class). You must be **physically present in class** and bring a Wi-Fi enabled device (i.e. smart phone, tablet, etc.) to answer and earn the polling points. The questions will focus on the materials covered in class and the difficulty level will vary. Students should not convey answers to polling questions to their colleagues who are absent from class or use alternative Wi-Fi devices to answer questions for absent colleagues; violation of this policy will result in the loss of **all** polling points for the semester for any and all offending students as well as academic integrity charges being filed against colluding students.

**The grade for the Poll Everywhere course component will be determined as follows:**

**Clicker = 25 points times [points earned ÷ points available]**

### ***Free Tutorial Services (✓ CANVAS page for information and tutoring service website)***

Several opportunities for free tutoring will be available throughout the semester. Individual tutoring (by appointment) is provided at the Center for Academic Excellence (UCAE). Students may sign up for an appointment online ([www.ucae.uncc.edu](http://www.ucae.uncc.edu); click on Tutorial Services). UCAE also offers drop-in tutoring sessions, check their website for times and locations. Additionally, each week, Supplemental Instructions (SI) will offer free tutoring drop-in session led by undergraduate students who were very successful in ACCT 2121. Finally, prior to each exam, Beta Alpha Psi, the Accounting Student Organization, will conduct an evening review session of a practice exam of relevant material (the practice exam and solutions will be posted to CANVAS by the professor). There is no charge for any of the tutorial services. ***It is highly recommend that you take advantage of these tutoring opportunities on a weekly basis throughout the semester. Please schedule and commit to a weekly tutoring session with either UCAE and/or SI.***

### ***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 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.

### ***Civility and Classroom Professionalism***

You are on the path to becoming business professionals. Appropriate classroom etiquette and conduct are expected:

- Cell phones, laptop computers, tablets, and other technology devices should be used only for accessing class materials.
- Disruptive and/or disrespectful behavior is not allowed. The professor may request you to exit the classroom or seek assistance from the appropriate UNCC personnel.
- Talking or texting during a lecture is not allowed.
- Disrespectful and/or vulgar language or behavior is not allowed. The professor may request you to exit the classroom or seek assistance from the appropriate UNCC personnel.

### ***Statement on 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 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. 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.

**Standards of academic integrity will be enforced in this course.** Students are expected to report cases of academic dishonesty to the course professor.

The following are considered violations of the UNCC Code (note that this is not an all-inclusive list):

1. Use of any calculator except a basic 4-function calculator during exams.
2. Use of a cell phone, smart watches, programmable device or internet-accessible device or wearable technology devices during exams, quizzes, and graded exercises. These items should not be on your persons.
3. Not having all notes put away, completely out of sight, during exams, quizzes, and closed book graded exercises. If notes are visible, it is assumed that the student purposely kept the notes out with the intent of using them.
4. Copying another student's answers on exams or any course assignment.
5. Having another student complete your exam, on-line assignment, or other course work.
6. Submitting Poll Everywhere answers remotely, when you are not physically present in class or asking another student to submit polling answers for you. Calling out polling answers before the time has expired.
7. Allowing another student to copy your exam, homework, and individual graded exercises or quizzes – this is called “complicity” and makes you an accomplice.
8. Not reporting another student that you know is cheating – type of “complicity”.
9. Removing an exam (including quizzes and graded exercises), or any part of an exam, in any format (hard or electronic) from the classroom.
10. Fabrication or falsification of information regarding absences from class or incomplete course work or make-up exams.

### ***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 communicated during class, via CANVAS, or email.

### **IMPORTANT DATES: FALL 2017**

#### **Key Dates: (Check UNCC Academic Calendar for Updated Information)**

*September 15 Early Alert of Unsatisfactory Grades through UNCC Connect System*  
*October 6 Reporting of Unsatisfactory Grades*  
*October 9-10 Fall Break*  
*October 24 Last day to Withdraw from course with grade of “W”*  
*December 6 Last day of Classes*  
*December 7 Reading Day*  
*December 8 Final Exams for all ACCT 2121 Sections*

<b>ACCT 2121 Tuesday/Thursday Schedule (Professor Hunter)</b>			
Aug 22	T	Intro & begin Chap 1	Introduction to Financial Statements
24	Th	Chapter 1	Introduction to Financial Statements
29	T	Chapter 2	A Further Look at Financial Statements
31	Th	Chapter 2	A Further Look at Financial Statements
Sept 5	T	Chapter 3	The Accounting Information System
7	Th	Chapter 3	The Accounting Information System
<b>Sept 12</b>	<b>T</b>	<b>Exam 1 (Chaps 1-3)</b>	<b>Bring Student ID Card, basic calculator, and pencils</b>
Sept 14	Th	Chapter 4	Accrual Accounting Concepts
19	T	Chapter 4	
21	Th	Chapter 5	Merchandising Operations and the Multiple-Step Income Statement
26	T	Chapter 5	
28	Th	Chapter 5	
Oct 3	T	Chapter 6	Reporting and Analyzing Inventory
5	Th	Chapter 6	
<b>Oct 10</b>	<b>T</b>	<b>NO CLASS</b>	<b>FALL BREAK</b>
<b>Oct 12</b>	<b>Th</b>	<b>Exam 2 (Chaps 4-6)</b>	<b>Bring Student ID Card, basic calculator, and pencils</b>
Oct 17	T	Chapter 8	Reporting and Analyzing Receivables
19	Th	Chapter 8	
24	T	Chapter 9	Reporting and Analyzing Long-Lived Assets
26	Th	Chapter 9	
31	T	Chapter 10	
Nov 2*	Th	Chapter 10	Reporting and Analyzing Liabilities
7	T	Chapter 10	
<b>Nov 9</b>	<b>Th</b>	<b>Exam 3 (Chaps 8-10)</b>	<b>Bring Student ID Card, basic calculator, and pencils</b>
Nov 14	T	Chapter 11	Reporting and Analyzing Stockholders' Equity
16	Th	Chapter 11	
21	T	Chapter 11	
<b>Nov 23</b>	<b>Th</b>	<b>NO CLASS</b>	<b>THANKSGIVING HOLIDAY</b>
28	T	Chapter 12	Statement of Cash Flows and IFRS
30*	Th	Chapter 12	
Dec 5	T	Chapter 12, IFRS, and Final Exam Review	
<b>Dec 8</b>	<b>FRIDAY</b>	<b>FINAL EXAM</b>	<b>8:00 AM TO 11:00 AM</b>
<b>* The Comprehensive Accounting Cycle Review will open on November 1<sup>st</sup> on WileyPlus and is due on December 1<sup>st</sup> on WileyPlus.</b>			

**ACCT 2121 PRINCIPLES OF ACCOUNTING I**  
**FALL 2017 SYLLABUS – DR. HUNTER**  
**Please read, sign, and submit this page to the professor.**

**I am confirming that:**

1. I have carefully read the Fall 2017 ACCT 2121 syllabus, 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:
  - a. coming to class prepared;
  - b. participating in class;
  - c. complying with the classroom conduct section of this syllabus; and
  - d. acting ethically.

**Student Signature:** \_\_\_\_\_

**Print Student Name:** \_\_\_\_\_

**Student ID Number 800:** \_\_\_\_\_

**ACCT 2121 Section:** \_\_\_\_\_

**Today's Date:** \_\_\_\_\_