ACCT 2121 Principles of Accounting I  
FALL 2016 – Dr. Hunter  
ACCT 2121-017–TR 8:00am to 9:15am Friday 137  
ACCT 2121–007–TR 9:30am to 10:45am Colvard 3066  
ACCT 2121–008–TR 2:00pm to 3:15pm CHHS 281  
ACCT 2121–009–TR 3:30pm to 4:45pm Colvard 3066

Instructor: Dr. Shirley A. Hunter  
Office: Friday 267  
Office Hours: Tuesdays and Thursdays 11:15am to 1:00pm and by appointment through Starfish  
E-mail: shunte40@uncc.edu (best way to reach me)  
Phone: 704-687-7593

Course Description

ACCT 2121. Principles of Accounting I. Prerequisite: sophomore standing. Fundamental accounting principles, with emphasis on the use of financial accounting data and analysis of financial statements.

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 Course Materials

You are required to purchase the following:

2. WileyPLUS – 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.).
4. Clicker: NXT:RCXR-02 “Clicker” by Turning Technologies, is available for purchase at UNCC or Gray’s bookstores. If you have a Clicker, you must purchase the updated TD Cloud software; save your receipt and immediately file for your UNCC rebate. Please consult the IT Desk at the Atkins Library or the Center for Teaching and Learning website on how to register your Clicker by ACCT 2121 Section.
Information on the Textbook:
The textbook may be the electronic version automatically included with WileyPLUS, a hard copy version, or a loose leaf binder ready version. The publisher, WileyPlus has a Direct to Student Bookstore, which sells a “textbook bundle” at a substantially reduced price plus shipping. The “textbook bundle” consists of the printed loose leaf text and the WileyPlus access code. Below is the URL link for student purchase that WileyPlus set up for the ACCT 2121 course for Fall 2016. ACCT 2121 Kimmel 7e full printed text and WileyPLUS Access Direct To Student Site: [http://www.wiley.com/WileyCDA/Section/id-828664.html](http://www.wiley.com/WileyCDA/Section/id-828664.html), The “textbook bundle” is also available for purchase at the UNCC Bookstore and Gray’s Bookstore; please note that prices may vary.

Alternatively, you will need to purchase access to WileyPlus separately if you decide to:
1. rent the text,
2. purchase a used textbook , or
3. 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, ORION 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 by the WileyPlus Direct to Student Bookstore, at the UNCC Bookstore and at Gray’s Bookstore. 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.

If you took the course in Spring or Summer 2016, you should not have to buy a new code. Simply copy and paste the URL, [http://www.WileyPLUS.com](http://www.WileyPLUS.com) into your internet browser and enter the same email address and password from that semester. If you have an issue, please email me and include the name of your prior professor.

To register for WileyPlus (required):
Access: [www.WileyPLUS.com](http://www.WileyPLUS.com) and Enter your six digit course ID number as listed below by section.

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ACCT 2121-017–Course ID: 525843
ACCT 2121–007–Course ID: 525837
ACCT 2121–008–Course ID: 525839
ACCT 2121–009–Course ID: 525842
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You will be able to register and gain access to the course materials for ACCT 2121. 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. You will have homework assigned at the end of the first class so it’s best to get any registration issues worked out now.

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:
[http://wileyplus.custhelp.com/app/chat/chat_launch](http://wileyplus.custhelp.com/app/chat/chat_launch)
Course Information on Canvas

Most of the information for this course will be made available on Canvas under the ACCT 2121 (Sections 017, 007, 008, and 009) course sites. These items include this syllabus, daily schedule, lecture outlines and notes, assignments, announcements, and other materials. It is the students’ responsibility to print course resources and bring them to class as needed. The course grade book will be posted on Canvas by ACCT 2121 Section. Please check the ACCT course site frequently for updated information.

Canvas is accessible through 49er Express on the UNC Charlotte web site (www.uncc.edu). You will need to enter your NinerNet user name and password to log in.

Grading Structure

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 exams (100 points each)</td>
<td>300</td>
</tr>
<tr>
<td>Comprehensive final exam</td>
<td>150</td>
</tr>
<tr>
<td>WileyPLUS Homework Assignments</td>
<td>70</td>
</tr>
<tr>
<td>Special ACCT 2121 Project (due date TBD)</td>
<td>50</td>
</tr>
<tr>
<td>Quizzes and Graded Exercises</td>
<td>20</td>
</tr>
<tr>
<td>Clicker Questions</td>
<td>10</td>
</tr>
<tr>
<td>Total Points</td>
<td>600</td>
</tr>
</tbody>
</table>

The following 10% grading scale will be used

- Numerical Grade
  - 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

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

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. Students are expected to come to class prepared. Textbook chapters are to be read prior to the class period for which they are assigned. Assigned homework is to be completed and submitted on time. 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. Students are expected to arrive on time for class and remain engaged the entire period.

Examinations (450 points or 75% 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. If you miss an exam, you will receive a score of zero (0) for that exam. Makeup exams will not be given (see next section). 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 are expected to be on time for exams and remain in the classroom until they have completed their exam. Students are required to turn in their exam answer sheet and exam materials before leaving the classroom. **You may leave the class when you are finished with your exam, but you may not leave during an exam and return to finish it.** 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, smart watches, headphones, or other electronic devices (except basic calculator) must be off and out of sight during exams. Students cannot share a calculator during an exam. If you do not bring a calculator for the exam; you will have to perform all calculations manually. The brim on all baseball caps should be turned to the rear during exams or the hat should be removed. 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.

**Policy on Re-grading Exams** – Exams will be made available for review in the professor’s office. No cell phones, computers, or other electronic devices should be visible during the review of the exams. Students may sometimes justifiably question the grading of their examinations. If the situation occurs, the professor will review the information and email you a decision.

**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 (0) 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). I should receive the email memo from the Dean of Students Office in advance of the scheduled exam. No exams will be given before or after their scheduled times. You are strongly encouraged not to miss any exams.

**Homework (70 points or 11.7% of Semester Grade)**
Homework will be completed using WileyPlus, through which students will receive immediate feedback as to whether the assignment was completed correctly. Homework assignments for each chapter and due dates will be posted on Canvas and announced during class. It is your responsibility to know the due dates for homework assignments throughout the semester. You should print out a copy of the homework assignment to work off-line using course materials. Also, you should save the printed copy to study later. If you encounter difficulties with homework assignments; please email the professor on a timely basis. **Late homework assignments will not be accepted and no assignments will be dropped when calculating grades.**

The homework course component will be determined as follows:

\[
\text{Homework Grade} = 70 \text{ points} \times \frac{\text{homework points earned}}{\text{homework points available}}
\]

**ACCT 2121 Special Project (50 points or 8.3% of Semester Grade)**
All students enrolled in ACCT 2121 during the Fall 2016 semester will complete a Special Project. The Special Project is part of the accreditation process for the Belk College of Business. The Special Project will require students to use ratio analysis and other analytical tools to evaluate the performance of selected Fortune 500 companies. **The due date for the Special Project will be determined by the Accounting Department.**
Quizzes and Graded Exercises (20 points or 3.3% of Semester Grade)
Quizzes will be given throughout the semester either during class 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. Students must be present for the entire class period to receive grade.

The Quizzes and Graded Exercises course component will be determined as follows:
Quizzes and Graded Exercises = 20 points times (points earned ÷ points available)

Clicker Exercises (10 points or 1.7% of Semester Grade)
Each class period, several questions will be asked that students can only answer with their Clickers. The questions will focus on the material covered in the textbook readings or lecture and the difficulty level will vary. No make-up course work for Clicker questions. Students must be present in class to receive Clicker points and students “Clicking” for absent colleagues violate UNCC Code of Academic Integrity.

The grading for the Clicker questions course component will be determined as follows:
Clicker Questions = 10 points times (points earned ÷ points available)

Free Tutorial Services
Several opportunities for free tutoring will be available throughout the semester. Individual tutoring (by appointment) is provided at the Center for Academic Excellence. Students may sign up for an appointment online at www.ucae.uncc.edu; click on Tutorial Services. Additionally, each week there will be two types of small group (drop-in) sessions: (1) labs led by graduate accounting students and (2) Supplemental Instruction sessions led by undergraduate students who were very successful in ACCT 2121. Finally, prior to each exam, Beta Alpha Psi will conduct an evening session review of a practice exam of relevant material (the practice exam and solutions will be posted to Canvas by the professor).

Classroom Conduct
Students are expected to treat the professor and their colleagues with professional courtesy and respect. Appropriate classroom etiquette and conduct are expected:
1. Cellphones should be silenced or turned off and put away out of sight.
2. Laptop computers and tablets should be used only for note taking and for accessing class materials.
3. Texting or checking email is not permitted.
4. Disruptive and/or disrespectful behavior is unacceptable.
5. Talking during a lecture other than to address the class on topic at hand is not permitted.
6. Disrespectful and/or vulgar language is unacceptable.
7. Students should refrain from behavior which is disruptive to the professor and other students, including exiting and returning to class in the middle of lecture.
8. Eating of food during lecture is discouraged; students who bring disposal beverage containers/cups to class should clean-up their area prior to exiting class.
9. Inappropriate behavior will result in a student being asked to leave the classroom and may result in grade reduction, at the professor’s discretion.

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.

**Statement on Academic Integrity**

Students have the responsibility to know and observe the requirements of [The UNCC Code of Student Academic Integrity](www.uncc.edu). 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. In almost all cases the course grade is reduced to F. Copies of the code can be obtained from the Dean of Students Office or online at [www.uncc.edu](www.uncc.edu). University policy indicates that 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, programmable device or internet-accessible device during exams.
3. Not having all notes put away, completely out of sight, during exams and closed book graded quizzes or 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 “CLICKER” answers for another student or asking another student to submit answers for you.
7. Calling out or sharing a “Clicker” answer before the time for answering has expired.
8. Not reporting another student that you know is cheating.
9. Removing an exam 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. Notice of any such changes will be by announcement in class and posted to Canvas. Please note that emergency and/or un-schedule absences by the professor will be communicated by email and posted to Canvas.
<table>
<thead>
<tr>
<th>Schedule</th>
<th>DATE</th>
<th>Read Chapter Prior to Class</th>
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</thead>
<tbody>
<tr>
<td>AUGUST</td>
<td>23 Tues</td>
<td>Introduction to ACCT 2121 and Begin Chapter 1</td>
</tr>
<tr>
<td>AUGUST</td>
<td>25 Thurs</td>
<td>Chapter 1 - Introduction to Financial Statements</td>
</tr>
<tr>
<td>AUGUST</td>
<td>30 Tues</td>
<td>Chapter 2 – A Further Look at Financial Statements</td>
</tr>
<tr>
<td>SEPTEMBER</td>
<td>1 Thurs</td>
<td>Chapter 3 - The Accounting Information System</td>
</tr>
<tr>
<td></td>
<td>6 Tues</td>
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<td></td>
<td>8 Thurs</td>
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<tr>
<td></td>
<td>13 Tues</td>
<td>MID-TERM EXAM 1 (Chapters 1 to 3)</td>
</tr>
<tr>
<td></td>
<td>15 Thurs</td>
<td>Chapter 4 Accrual Accounting</td>
</tr>
<tr>
<td></td>
<td>16</td>
<td>STARFISH FLAGS</td>
</tr>
<tr>
<td></td>
<td>20 Tues</td>
<td>Chapter 4 Accrual Accounting</td>
</tr>
<tr>
<td></td>
<td>22 Thurs</td>
<td>Chapter 5 - Merchandising Operations and the Multiple-Step Income Statement</td>
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<tr>
<td></td>
<td>27 Tues</td>
<td>Chapter 5 - Merchandising Operations and the Multiple-Step Income Statement</td>
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<td></td>
<td>29 Thurs</td>
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<tr>
<td>OCTOBER</td>
<td>4 Tues</td>
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<tr>
<td></td>
<td>6 Thurs</td>
<td>Chapter 6 - Reporting and Analyzing Inventory</td>
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<td></td>
<td>7</td>
<td>REPORTING OF UNSATISFACTORY GRADES</td>
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<tr>
<td></td>
<td>11 Tues</td>
<td>NO CLASS</td>
</tr>
<tr>
<td></td>
<td>13 Thurs</td>
<td>MID-TERM EXAM 2 (Chapters 4 to 6)</td>
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<td></td>
<td>18 Tues</td>
<td>Chapter 8 - Reporting and Analyzing Receivables</td>
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<tr>
<td></td>
<td>20 Thurs</td>
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<td></td>
<td>25 Tues</td>
<td>LAST DAY TO DROP ACCT 2121 WITH A “W” GRADE</td>
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<tr>
<td></td>
<td>25 Tues</td>
<td>Chapter 9 - Reporting and Analyzing Long-Lived Assets</td>
</tr>
<tr>
<td></td>
<td>27 Thurs</td>
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</tr>
<tr>
<td>NOVEMBER</td>
<td>1 Tues</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3 Thurs</td>
<td>Chapter 10 - Reporting and Analyzing Liabilities</td>
</tr>
<tr>
<td>DATE</td>
<td>DAY</td>
<td>CHAPTER (S)</td>
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<tr>
<td>NOVEMBER 8</td>
<td>Tues</td>
<td>Chapter 10 - Reporting and Analyzing Liabilities</td>
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<tr>
<td>10</td>
<td>Thurs</td>
<td>MID-TERM EXAM 3 (Chapters 8 to 10)</td>
</tr>
<tr>
<td>15</td>
<td>Tues</td>
<td>Chapter 11 - Reporting and Analyzing Stockholders' Equity</td>
</tr>
<tr>
<td>17</td>
<td>Thurs</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Tues</td>
<td>Chapter 11 - Reporting and Analyzing Stockholders' Equity</td>
</tr>
<tr>
<td>24</td>
<td>Thurs</td>
<td>NO CLASS – HAPPY THANKSGIVING</td>
</tr>
<tr>
<td>NOVEMBER 29</td>
<td>Tues</td>
<td>Chapter 12 - Statement of Cash Flows</td>
</tr>
<tr>
<td>DECEMBER 1</td>
<td>Thurs</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Tues</td>
<td>Chapter 12 - Statement of Cash Flows/Review</td>
</tr>
<tr>
<td>9</td>
<td>FRIDAY</td>
<td>COMPREHENSIVE FINAL EXAM TOTAL 150 POINTS (CHAPTERS 1 TO 6 AND 8 TO 10 AND NEW MATERIALS CHAPTERS 11 AND 12). Final Exam Time: 8:00 TO 11:00 AM LOCATION: ROOM TBD</td>
</tr>
</tbody>
</table>

**Key Dates:** (Check UNCC Academic Calendar for Updated Information)
- September 16  Starfish Flags
- October 7  Unsatisfactory Grades
- October 25  Last day to Withdraw from course with grade of “W”
- December 7  Last day of Classes
- December 8  Reading Day
- December 9  Final Exams begin