

**UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE**  
**Belk College of Business Administration**  
**Accounting 2121: Principles of Accounting I**  
**Fall 2015**

**Instructor:** Roger Mobley, CPA CGMA  
**Office:** 251 D Friday Building  
**Telephone:** 704-687-7615 (I do not have access to voicemail)  
**Office Hours:** 6-6:30 Tuesday, and by appointment (always willing to stay after class)  
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**Course Title:** Principles of Accounting I  
**Number:** ACCT 2121 Section 090  
**Classroom:** Friday Building Room 141  
**Time:** 6:30 – 9:15 p.m. on Tuesday

***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 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, 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***

- Textbook: ***Financial Accounting*** by Kimmel, Weygandt, and Kieso, 7<sup>th</sup> edition, ©2013; published by John Wiley & Sons. Response card NXT: RCXR-02 Clicker: **ISBN:** 978 1 934 93145 5
- ***WileyPLUS***

*WileyPLUS* is an easy-to-use online resource you can 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. To use *WileyPLUS*, you will need a registration code. My course URL : [www.wileyplus.com/class/463880](http://www.wileyplus.com/class/463880)

**Textbook / WileyPLUS Options** – your options for purchasing the textbook and/or a *WileyPLUS* registration code are as follows:

**a. Binder-ready (loose-leaf) book & WileyPLUS registration code. ISBN: 978 1 118 75978 3** A *WileyPLUS* registration code is included at no additional cost in all **new** textbooks (including the binder-ready version) sold at the UNC Charlotte bookstore, at Gray’s bookstore, and at Miner books. The code for *WileyPLUS* is packaged with your textbook. Your code might be attached to your book’s plastic wrap, 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.

**b. Purchase a new or used copy of the textbook from another source.** A *WileyPLUS* registration code **might not** come with a new textbook purchased online; a **used** textbook **will not** include a usable code. Therefore, you would need to purchase a *WileyPLUS* registration code separately from the publisher (Wiley) if you choose to use any of the *WileyPLUS* resources. In this case, option **a** would probably be less expensive for you than option **b** because, when purchased separately, the registration code costs about \$95. However, if you do not plan to use *WileyPLUS*, you will not need a *WileyPLUS* code and option **b** might be less expense than options **a** or **c**.

**c. Electronic textbook (WileyPLUS only):** If you have consistent access to a computer, you may purchase a *WileyPLUS* registration code from the publisher and no hard copy of the textbook. *WileyPLUS* includes a digital version of the textbook that you can read using your computer.

To register for *WileyPLUS*:

## **DO NOT USE YOUR PERSONAL EMAIL ACCOUNT LIKE GMAIL**

1. Go to [www.wileyplus.com/class/463880](http://www.wileyplus.com/class/463880)  
or
2. Use your web browser to go to the [www.wileyplus.com](http://www.wileyplus.com) and click “Get Started.” If you purchased a *new* textbook, use the code that came with your book when you register. If you purchased a *used* book or no book, you can buy a registration code online when you register.

When asked to enter your school name, type: **University of North Carolina at Charlotte**, then click “Find.”

Click the “+” symbol (left side of “Accounting Principles”) and select your section (section 90, Prof Hong).

Click “Create Account” and complete the registration process. PLEASE USE YOUR UNCC email ([xxxxx@uncc.edu](mailto:xxxxx@uncc.edu)), and **Do NOT use your personal email account like gmail.**

Technical support chat for *WileyPLUS* is available online Monday thru Friday 24 hours per day, and Saturday & Sunday 4PM – 11:00 PM EDT: [http://wileyplus.custhelp.com/app/chat/chat\\_launch/session/L3RpbWUvMTMzNDYwNzI4OS9zaWQvVFJrTC1PVms%3D](http://wileyplus.custhelp.com/app/chat/chat_launch/session/L3RpbWUvMTMzNDYwNzI4OS9zaWQvVFJrTC1PVms%3D)

Calculator : *No smartphones will be allowed during the exam. Only non-programmable calculators will be allowed. There will be no exception!*

### ***Course Information on Canvas and Email***

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

Canvas is accessible through *49er Express* on the UNC Charlotte web site ([www.uncc.edu](http://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, 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 [rmobley4@uncc.edu](mailto:rmobley4@uncc.edu).

### ***Teaching Method***

The classes are lecture, discussion and problem solving oriented. You are encouraged to ask questions and provide comments as considered appropriate.

### ***Attendance & Reading***

You are responsible for all material covered in class and the content of any informational announcements made in class. In order to get the most out of class, all readings should be attempted prior to the class session for which they are assigned. Attendance will be taken at each class meeting. Missing classes or not completing the assigned readings and homework problems is very likely to have a significant adverse effect on your course grade.

### ***Classroom Etiquette***

You are on the path to becoming professionals. Appropriate classroom etiquette and conduct are expected. Please make every possible effort to get to the class on time. Similarly, return promptly to your desk at the end any mid-class break. Late arrivals are disruptive and show disrespect to those who are on time. If you are unavoidably detained, please be as quiet as possible and do not walk across the front of the classroom. Once class has started, you are expected to remain in the classroom until the end of our meeting time. Leaving and reentering the room should be strictly limited to emergencies. Please do not conduct side conversations during class time. Cell phones, pagers and laptops (unless accessing course material) should be turned off and stowed during class. Disrespectful and/or vulgar language is not allowed.

*Inappropriate behavior will result in a grade reduction, according to my discretion.*

### ***Homework***

Homework Problems (will be graded through Wiley Plus): 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 **vital** to your success in the course. Solutions to the homework assignments will be provided for each chapter for your review. **Late homework will not be accepted.**

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.**

**I will drop the two lowest grades in calculating your total homework assignment grades.**

### ***Quizzes***

Quizzes will be graded through Wiley Plus and assigned via Canvas and should be completed by the beginning of the next class period.

### ***Clicker Questions***

We will not be using Clickers this semester!

### ***Examinations***

There will be three in-class mid-term exams and one final exam that will be administered on the dates indicated on the schedule. No make-up exams will be given. If there are extraordinary circumstances beyond your control that prevent you from taking an exam, you must notify me in writing (email is fine) prior to the exam and provide documentation that is acceptable to me. You must have my prior approval to take a make-up exam.

### ***Exam Conduct***

Cell phones, iPods and other personal entertainment devices should be turned off and stowed during exams. Only non-programmable calculators may be used during exams.

### ***Grade Records***

Your official grades from homework, quizzes and exams will be maintained on the course Moodle. Be sure to periodically monitor the accuracy of your grades and notify me immediately of any errors.

### **Grading**

The course grade will be determined based on the following scheme:

Homework Assignments	50 points
Quiz Assignments	50
Project	50
Mid-term Exams (3 @) 100 points each)	300 points
Final exam (Comprehensive)	<u>150 points</u>
	600 points

### **I will use the following grading scale:**

[100-90%]=A; (90-80%]=B; (80-70%]=C; (70-60%]=D; (60% and below] F.

### ***Grading Disputes***

Your graded exam will be available for your review in class, and be collected at the end of the class. To request a re-grade on an assignment or exam, please submit a written description of your disagreement with the grading. All grading disputes must be appealed in writing within one calendar week after the grades are posted on the course Moodle. I reserve the right to review the entire assignment or exam.

To be equitable to all students **grades are strictly NON-NEGOTIABLE** and individual requests for **extra credit work will NOT be honored.**

### ***Tutoring***

Individual tutoring (by appointment) is provided at no cost at the tutoring center in Fretwell. Contact TUTORIAL SERVICES (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](http://www.ucae.uncc.edu) and click on TutorTrac.

### ***Communication***

In the event I need to communicate with the entire class prior to a class meeting, I will post an announcement on Moodle and/or send an email using your UNCC email address. Please check the course page on Moodle and your email at least once daily for announcements.

### ***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, 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.

### ***Class Schedule***

What follows is a tentative class calendar. I call it tentative, as I reserve the right to change what we cover and/or assigned problems and readings based on how efficiently we are progressing.

### ***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.

**Tentative Class Schedule**

Date	Topic	Omitted Content
23-Aug	Intro & Chap 1	
30	Chapter 2	
6-Sept	Chapter 3	
13	Exam 1 (Chaps 1-3)	
20	Chapter 4	
27	Chapter 5	
4-Oct	Chapter 6	Pages 301-302 (calculation of Lifo Reserve), Appendix 6A (Not calculating LIFO, FIFO, Avg Cost under Perpetual Inventory System)
11	No class	
18	Exam 2 (Chaps 4-6)	
25	Last day to drop w/W	
25	Chapter 8	
1-Nov	Chapter 9	Pages 452 (leasing), 456-457 (Units of Activity), 459 (revising periodic depreciation), 461 (impairments) 468-469 (intangibles - no journal entries)
8	Chapter 10	Pages 510-512 (payroll & payroll taxes payable, 525-527 (off balance sheet financing)
15	Exam 3 (Ch 8-10)	
22	Chapter 11	
29	Chapter 11 & begin Ch 12	
6-Dec	Chapter 12/IFRS	
13-Dec	Final (ExamSchedule)	Common time would have been 12-9-16.

**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

\_\_\_\_\_  
Today's date

\_\_\_\_\_  
Print your name above