

Welcome to ACCT 2121, *Principles of Accounting I* at UNC-Charlotte! I am looking forward to getting to know each of you this term and helping you succeed in this course, at the University, and in your career.

Keep in mind that your primary goal in this course is to enhance your professional career. Accounting is a subject that is vital to any career in Business and very useful in most other careers and life in general. It is a challenging curriculum, but also very rewarding if you stay on top of the materials and give the class the proper time and attention.

Course Description in the University Catalog

ACCT 2121. Principles of Accounting I. (3) Fundamental accounting principles, with emphasis on the use of financial accounting data and analysis of financial statements. Prerequisite: sophomore standing or consent of department.

Textbook & Course Resources

You are required to purchase:

1. WileyPlus (online software through which you will submit your homework);
2. Textbook: Financial Accounting, 8th Edition by Kimmel, Weygandt, & Keiso; publisher is Wiley.
3. Basic "four function" calculator (see Canvas for more information).

Textbook:

The publisher has made a "bundle" consisting of the printed text and a WileyPlus code, available at a reduced cost through its website. The link is included at the top of the course Canvas page <https://www.wiley.com/WileyCDA/Section/id-830087.html>. The bundle can also be purchased at the UNC Charlotte bookstore as well..

Alternatively, you will need to purchase access to WileyPlus separately (which cost \$125.50 from the publisher) 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. Please note that the cost of the online access only usually exceeds the cost of purchasing the bundle

Important! (#1) The code for WileyPlus comes with all NEW textbook **bundles** sold directly from the publisher and at the UNCC bookstore. 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) If you took the course in Spring or Summer 2018, and previously purchased a WileyPlus code, you do not have to buy a new code. Click on the WileyPlus Support link in the WileyPlus module on Canvas to access their technical support chat. You will need to explain that you have a current code for Kimmel, Financial Accounting, 7th edition, but your school has switched to the 8th edition. Then ask for a new code so that you can register for your course. You should also include the email address you used when you registered for WileyPlus. Once you have the new code, you will register following the instructions above.

Important! (#3) To complete the online homework assignments, you will need to access the links provided in the course Canvas page. The publisher offers a 14-day open access grace period beginning the day you first access the online resources. 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.

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:

Three midterm examinations (100 points each)	300 points
Final examination (comprehensive)	125 points
Semester Project	50 points
Quizzes	50 points
Homework	50 points
Polling Questions	25 points
<u>Accounting Cycle Review Assignment</u>	<u>25 points</u>
Total	<u>625 points</u>

The following grading scale will be used:

<u>Points Accumulated</u>	<u>Letter Grade</u>
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.

Policy on "Curves"

There will be no curves on any of the quizzes, exams, or final course grade. 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 and no late work will be accepted.**

Attendance

Regular class attendance is expected but not required. Attendance will be taken at each class meeting. Students are expected to arrive on time and remain for the entire class. Excessive tardies may result in a grade reduction, at the discretion of the professor, as they are disruptive to the other students. Students will receive a warning regarding excessive tardies prior to the grade reduction. ***Students must assume full responsibility for material covered and assignments given during a missed class.***

Class webpage

For classroom assignments, scheduling, setting an appointment with the professor, etc, use canvas:

<http://canvas.uncc.edu/>

Lecture Handouts

Lecture handouts for each chapter will be posted on Canvas. You are responsible for completing the “fill in the blanks” **before** the lecture. It is the students’ responsibility to print these and bring them to class. It will make note taking **MUCH** easier! It is very difficult to keep up with the lecture if you do not have the handout. You will not have time to write down everything that is said during the lecture.

Examinations*

Three mid-term exams (during class): Tuesday, September 13th, Tuesday, October 16th, and Tuesday, November 13th
Final exam: Saturday, December 8th (8:00am-11:00am)

*dates subject to change at professor’s discretion. Any changes will be announced in class and on the course Canvas page.

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. 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. **Speaking to anyone other than the exam proctor during an exam is not permitted.** Any form of disruptive behavior during an exam will result in the student being required to immediately turn in his or her exam and leave the examination room. Students must refrain from displaying behaviors that may be annoying to other students and must keep their focus on their test booklet. If you wear a hat with a brim, you will be asked to either take it off or to turn it backward. You’ll have to leave all of your belongings (including purses, computers, cell phones and bookbags) in the front of the room. **Students must have their UNC Charlotte Student ID visible on the desk during the exam.**

Use of a Calculator during an Exam

Only simple four-function calculators are allowed to be used during an exam in this course. The use of financial, scientific and programmable calculators, calculators that accept text, and/or cell phone calculators or any other device with these functions is PROHIBITED during exams. (This includes “wearable” technology such as smart watches.) If in doubt, ask; don’t assume your calculator is approved.

Possession of a cell phone, smart watch or any other technology, textbook or class notes in the exam room not secured completely in a backpack is PROHIBITED during exams.

Any violation of these policies is an academic integrity violation and will result in a zero for the exam.

Use of Scantron Answer Sheets

Quizzes & exams will use the machine-graded “Scantron” answer sheet. These scantrons sheets will be provided. All answers to multiple choice questions must be on the Scantron sheet in order to be considered. Answers on the test will not be considered. No grade adjustments will be made due to errors in completing the Scantron. You should complete the Scantron answer sheet as you are taking the exam or quiz; don’t wait until the end of the allotted time to complete the Scantron. Scantrons must be completed by the end of class. No extra time will be provided for student to bubble in their name nor their answers.

Policy on Re-grading Exams

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

Policy on Retaining Exams

Students have the opportunity to review their exam during my office hours by appointment. If time allows, exams will be returned during class, discussed and then re-collected. **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.

Project

A project will be assigned during the semester that will focus on using a corporation's annual report to locate the financial statements. You will then perform financial calculations to evaluate the company. More information on the project will be available later in the semester.

Quizzes

Quizzes will be given throughout the semester. They will be taken during class or online and will be announced in class and on Canvas. No make-up 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.** The homework course component will be determined as follows:

$$\text{Homework Grade} = 50 \text{ points} * (\text{Homework Points Earned} \div \text{Homework Points Available})$$

Polling Questions

Each class period, several practice multiple choice questions will be asked via Poll Everywhere (free to students; simply download the app.) You must be physically present during class and bring a wifi enabled device (i.e., smart phone) to answer and earn these points. For the best internet connection, please plan to utilize the university's wifi service ([EduRoam.](#)) Polling questions will focus on the material covered in class and the difficulty level will vary from easy to hard. Students will accumulate polling points throughout the semester and can earn a **maximum of 25 polling question points towards your final grade.** Polling Question points cannot be made up or excused. As well, alternative forms of submission will not be allowed. (If you leave your polling device in your car, you will not be allowed to write the answers down and submit them at the end of class.) Sharing polling devices, having someone submit answers for you, submitting polling question answers when you are not physically present in the classroom or conveying polling questions answers to your colleagues who are absent from class will be considered an academic integrity violation for both yourself and the other person. Violation of this policy will be reported as well as will result in the loss of all polling points for the semester for any and all offending students.

Accounting Cycle Review

The Accounting Cycle is a key learning objective for this course and is critical to understanding how transactions are analyzed, recorded and ultimately reported in financial statements.

All students in ACCT 2121 will complete a **Comprehensive Accounting Cycle Review worth 25 points.** This assignment will be completed and scored within Wiley on-line just like the homework assignments.

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.

Course Experience

This class is following a flipped classroom model. WileyPlus includes animated tutorials for each chapter. These tutorials are part of your homework assignments. You will be required to read the book and/or watch the animated tutorial prior to attending class. You will also have a homework pre-lecture questions assignment to assess your understanding of the tutorial. During class, we will reinforce the topics covered in the tutorial and build upon your learning by solving problem exercises. For most chapters, we will spend two class days per chapter. The suggested general sequencing of this course is as follows:

- Before we start a new chapter:
 1. Watch the animated tutorial in WileyPlus (and/or read the chapter in the textbook). For each chapter, there will be an assignment in Canvas called “Pre-Lecture Tutorial”.
 2. Answer the chapter comprehension questions. For each chapter, this will be an assignment in Canvas called “Pre-Lecture Questions” .
 3. Read and study the chapter text including:
 - Review and complete the missing items in the Chapter Lecture Outline (will be posted to Canvas a few days prior to starting a new chapter) while you watch the animated tutorial and/or read the text.
- Come to class and listen to and participate in a focused class lecture - Work through examples in class, including polling questions.
- After class: Complete the homework in WileyPlus. After each lecture, there will be an assignment called “Exercises & Problems” part 1 (after 1st lecture on a chapter) or part 2 (after 2nd lecture on a chapter).

Each student is unique and learns in different ways. You should follow the approach that works best for you based upon the study approach you have developed over your academic career. The above is a suggested approach only. Also, for ACCT 2121, *you should generally expect to spend about 5-7 hours each chapter outside of the classroom on this course.* The pre-lecture preparation (steps 1-3) should take about 3-5 hours. The Exercises & Problems homework should take about 2 hours. Note: these amounts are rough guidelines and will be different from chapter to chapter and by student.

How To Perform Well in This Class

Do not underestimate the difficulty of this course. It can be difficult if you fall behind or neglect the course material. Some suggestions to help ensure success are:

1. **Invest the time** by following each step in the sequence outline above.
2. **Study the material in advance** of class coverage. **Class time should be used to reinforce and build upon what you have already learned.** If you do not complete the advance preparation for the class, you will find it very difficult to keep up and understand the problems that we work in class. As a consequence, your exam grades will most likely not reflect your best effort.
 - a. **Complete the lecture outline in advance** of class coverage. This will introduce you to the concepts in advance of the lecture which will increase your comprehension. It will also make it much easier to take notes during the lecture.
3. **Do homework in advance.** Struggling with the material is expected and is a natural part of the learning process in this course.
4. **Do not hesitate to ask questions** in class and participate in class discussion.
5. **Persist in your attempt to understand** the material and let me know immediately if you experience any difficulty.
6. **Practice, practice and more practice.** You cannot “read” accounting. **The only way to learn accounting is to spend hours completing problems and exercises.**

Email Etiquette

Email is my preferred means of communication (other than face to face). I will check email daily. **In all emails to any professor** use real words, proper capitalization, correct grammar and punctuation. Begin the email with a proper salutation such as “Mrs. Breen”, “Professor Breen” or “Dear Professor”. Please note that “Hey”, “Hey Professor” or no salutation do not follow these instructions. Be sure to include your name at the end of the email. Also, please be sure to include your class section or day and time in the email (i.e. I am in your ACCT2121 class at 8am). Emails that do not follow these instructions **will not be responded to.**

Classroom Conduct

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

- Cell phones should be silenced
- Electronic devices (i.e. Laptops, cell phones, tablets ...) should be used only for accessing class materials. Texting during class and/or the use of devices for non-class (ACCT2121) purposes is expressly prohibited.
- Disruptive and/or disrespectful behavior (for example: sleeping during class, talking during a lecture , and/or disrespectful and/or vulgar language) is not allowed

Inappropriate behavior will result in a grade reduction, at the professor’s discretion. Infractions will, at a minimum, result in the loss of polling question points for the day. Continued infractions may result in the loss of quiz points or even the loss of all polling question points for the semester.

Office Consultations

My scheduled office hours are from 9:30am to 10:30am every Tuesday & Thursday. You are welcome to drop by my office hours, but please understand that students that make an appointment will be given priority. Please email me to schedule an appointment. If you are unable to meet during my office hours, please email me explaining your situation and we will make an appointment at a mutually convenient time.

Tutoring

Several opportunities for free tutoring will be available throughout the semester. Individual tutoring (by appointment) is provided at the Center for Academic Excellence (Colvard 2300) Students may sign up for an appointment online (www.ucae.uncc.edu ; click on Tutorial Services.) Additionally, each week there will be opportunities for small group (drop in) sessions that may consist of: (1) labs led by graduate accounting students and (2) Supplemental Instruction sessions led by undergraduate students who were very successful in Acct 2121. **Again, there is no charge for any 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. UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide a letter of accommodation from Disability Services early in the semester. For more information on accommodations, contact the Office of Disability Services at [704-687-0040](tel:704-687-0040) or visit their office in Fretwell 230.

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 Academic Integrity Code (but note that this is not an all-inclusive list):

1. Use of any calculator except a 4-function calculator during in class quizzes or exams.
2. Use of a cell phone, programmable device, wearable technology (i.e. smart watch, etc...), or internet-accessible device during in class quizzes or exams.
3. Not having all notes and all electronic devices put away, completely out of sight, during all quizzes and exams. Note that during exams, these items should all be placed at the front of the classroom. Failure to do so, is considered an academic integrity violation.
4. Copying another student's answers on any course assignment.
5. Having another student complete your online assignment.
6. Submitting "polling question" answers for another student or asking another student to submit answers for you.
7. Submitting "polling question" answers when you are not physically present in the classroom.
8. Allowing another student to copy your work/quiz answers/exam answers - this is called "complicity" and makes you an accomplice.
9. Not reporting another student that you know is cheating – another type of complicity.
10. Removing an exam from the classroom.

ACCT 2121 (Breen) - Fall 2018

Tentative Course Schedule - May be revised or modified as necessary

21-Aug	T	Intro & Chapter 1	16	T	Exam 2 (Chaps 4-6)
23	TH	Chapter 1	18	TH	Chapter 8
27	M	Last day to register, add, or drop with no grade via the web.	22	T	Last Day to Withdraw from a course subject to the W/D Policy
28	T	Chapter 2	23	T	Chapter 8
30	TH	Chapter 2	25	TH	Chapter 9
4-Sep	T	Chapter 3	30	T	Chapter 9
6	TH	Chapter 3	1-Nov	TH	Chapter 10
11	T	Chapter 3	6	T	Chapter 10
13	TH	Exam 1 (Chaps 1-3)	8	TH	Chapter 10
18	T	Chapter 4	13	T	Exam 3 (Ch 8-10)
20	TH	Chapter 4	15	TH	Chapter 11
25	T	Chapter 5	20	T	Chapter 11
27	TH	Chapter 5	22	TH	No Class -Thanksgiving
2-Oct	T	Chapter 6	27	T	Chapter 11 & 12
4	TH	Chapter 6	29	TH	Chapter 12
9	T	Fall Break - No Class	4	T	Chapter 12 & IFRS
11	TH	Chapter 6	6	TH	Reading Day
			8	S	*Cumulative Final Exam w/ new material chapters 11, 12, & IFRS 8:00am-11:00am

*** Please note that the ACCT 2121 is a common final exam and all sections take the exam on Saturday, 12/8/2018 from 8:00am-11:00am.**

By signing this page and giving it to my instructor, I am confirming that:

1. I have read carefully, understand, and will follow all of the guidelines, statements, and requirements stated in this ACCT 2121 Fall 2018 Syllabus.
2. I understand that the grade I earn in this class is my responsibility.
3. I understand that our class is a learning community. I will support my learning and the learning of my classmates and instructor by coming to class prepared, participating fully in class, completing my work, and complying with the classroom conduct section of this syllabus.

Please sign your name above

Print your name

Date