



ACCT 2121 PRINCIPLES OF ACCOUNTING I SPRING 2019 – Dr. Hunter

Section 001 - TR 8:30 - 9:45am Rowe 161

Section 002- TR 10:00 - 11:15am Friday 106

Section 003 - TR 1:00 - 2:15pm Friday 141

Section 004 - TR 2:30 - 3:45pm Friday 106

Mid-Term Exam Period – Fridays 5:30 – 7:30pm Fretwell 100



COURSE DESCRIPTION

The Principles of Accounting I or ACCT 2121 course is designed to introduce fundamental accounting principles with emphasis on the use of financial accounting information and the preparation and analysis of financial statements. Prerequisite: Sophomore standing or consent of the Accounting Department Chair.



FACULTY CONTACT AND COMMUNICATIONS

Instructor: Dr. Shirley A. Hunter

Email: shunte40@uncc.edu (preferred method of contact)

Office Hours: Tuesdays/Thursdays 11:30pm – 12:30pm or by appointment.

Office Location: 267 Friday Building (Second Floor)

Instructor's Bio: CANVAS Module Zero or view: <https://youtu.be/2PtZSj9M7DI>

Web Resources: Course materials will be posted to CANVAS (ACCT 2121 Hunter Course_Combined).



TEXT, SOFTWARES, AND OTHER RESOURCES

The textbook is: **Financial Accounting: Tools for Business Decision Making, 8th edition, by Kimmel, Weygandt, and Kieso, published by John Wiley & Son.** You can order the textbook with the access code to the WileyPlus Homework Manager software for pick-up from the **UNCC Bookstore for \$107.05** through Banner Self

Service @ UNCC and clicking on Student Services/Student Accounts then select Order Textbooks Online.

You can also order the textbook bundle directly from the publisher, **John Wiley & Sons, for \$74.95 plus shipping fees.** Click on the URL to order the textbook bundle from the publisher:

<http://www.wiley.com/WileyCDA/Section/id-830087.html>. If you have previously taken ACCT 2121 and purchased a textbook bundle, please contact the WileyPlus HelpDesk for assistance.

Use your UNCC NinerNet email address to register for WileyPlus through CANVAS, instructions in Module Zero - **Getting Started with WileyPlus and CANVAS**. When registered, you will be able to gain access to the course materials for ACCT 2121. You will have homework assignments due the beginning of the first week of classes, so it is best to get any registration issues worked out ASAP.

WileyPlus Technical Support/Chat is available Sunday thru Saturday 24/7 hours URL: <https://www.wileyplus.com/support> and select **WileyPlus Next Gen**.

Poll Everywhere Software: This software will be used for some instructional activities. UNCC students have free access to the POLL Everywhere website. Please click on: <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 initial ACCT 2121 response link for Poll Everywhere will be given out during class, it will change per assignment. Information on Poll Everywhere is available at: <https://teaching.uncc.edu/academic-technologies/student-response-system/poll-everywhere-faqs>

Basic Four Function Calculator: You must purchase a basic four function calculator. It must be used on all exams and for in-class graded quizzes and exercises. Examples of the basic calculators are posted to Module Zero on the course CANVAS site.

Other Course Resources: Other course materials will be provided within each module on CANVAS including weekly schedules and announcements, lecture outlines and notes, assignments, and practice problems. Videos will be YouTube or WileyPlus.



COURSE GOALS AND EXPECTED LEARNING OUTCOMES

Upon completion of their first semester of accounting, students should be able to:

- Explain basic business activities in the service, merchandising, and manufacturing sectors of entities operating in the United States.
- Apply accounting information to support business operations and investment and business decisions.
- Acquire analytical, communication, interpersonal, and critical thinking skills for success in the business world.
- Demonstrate skills using technology to manage financial information.
- Explain the global perspective of accounting and business.



GRADING STRUCTURE

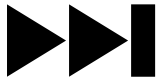
A student's semester grade will be determined based on his/her accomplishments in the listed components. Grade are based on a scale of 600 points and are distributed as follows:

COMPONENTS	POINTS
Three Midterm Exams (100 points each)	300
Comprehensive Final Exam	120
WileyPlus Homework Manager	100
Quizzes (End of Each Chapter)	40
Comprehensive Accounting Cycle Review Project (CHs 1 to 4)	30
Poll Everywhere	10
TOTAL	600

The grading scale is:

<u>Points Accumulated</u>	<u>Letter Grade</u>
540 to 600 points	A
480 to 539 points	B
420 to 479 points	C
360 to 419 points <i>Reporting to Academic Advisor</i>	D
Below 360 points	F

Principles of Accounting I (ACCT 2121) is a prerequisite course to *Principle of Accounting II (ACCT 2122)*. Successful completion of ACCT 2121 with a grade of “C” or higher is required to advance to ACCT 2122. Please keep track of your progress in this course, **consult the instructor for timely guidance.**



DESCRIPTION OF GRADED COMPONENTS

Examinations (420 Points or 70% of Semester Grade)

The format of the exams will be multiple-choice and open-ended questions. All Mid-Term Exams will be administered on Fridays, the time slot is 5:30 to 7:30 pm, location Fretwell 100. All exams are closed book and closed notes. **You must be at the exam site 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 arrange 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** (<https://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 and OPSCAN. All cellphones, wearable technology, i.e., smart watches, headphones, or other electronic devices (except basic calculator) must be turned off and placed in your backpacks; **not** on your person and **not** 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. ACCT 2121 exams are not retained by students.

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.

Homework (100 Points or 16.7% of Semester Grade)

Homework will be completed using WileyPlus through which students will receive immediate feedback as to whether the assignment was completed correctly. 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. **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:

Homework Grade = 100 points times [homework points earned ÷ homework points available]

Quizzes (End of Chapter) (40 Points or 6.7% of Semester Grade)

Quizzes will be given at the end of each chapter either during class or administered on-line through WileyPlus. Quizzes will be administered on individual or group basis. No make-up course work for Quizzes. Group members must be in class attendance to receive credit for group work on quizzes.

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

Quizzes and Graded Exercises = 40 points times [points earned ÷ points available]

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

All students enrolled in ACCT 2121 during the Spring 2019 semester will complete a Comprehensive Accounting Cycle Review (ACR) based on course materials covered in chapters 1 to 4. The Review will be an on-line exercise administered and graded through WileyPlus. **The Accounting Cycle Review will open on February 4 and the due date for completion is February 25.**

Polling Everywhere Questions (10 Points or 1.6% of Semester Grade)

During some class periods, 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 prompted to sign in via the Single-Sign on (SSO). The ACCT 2121 –Hunter response link for Poll Everywhere will change per assignment. 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 information 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 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 = 10 points times [points earned ÷ points available]

COURSE POLICIES



Getting to Know the Course and the Instructor's Expectations

Students should assess their **readiness** for enrollment in an introductory accounting course, ACCT 2121 Principles of Accounting I, as one of the prerequisites for entry to the Belk College of Business. Students should:

- Read the syllabus to understand the course requirements, expectations, assessments, and review the timeline for the completion of assignments.
- Evaluate technology hardware and software infrastructure to ensure access to internet and use of a computer with audio-visual aids.
- Complete the UNCC's Student Tutorial for Microsoft 365 Office, contact UNCC IT Help Desk.
- Use UNCC email address to register to WileyPlus and Poll Everywhere websites.
- Read UNCC's Student Handbook policy on Academic Integrity and sign and submit ACCT 2121 Student Agreement.
- Discuss external environmental, life, learning, or financial challenges with UNCC Academic Advisor, Office of Disability Services, Student Counseling Services, family, friends, and employer.
- Complete CANVAS course Module Zero Assignments A and B assessments of course readiness.



Class Participation

Students are expected to participate in class by responding to questions from the instructor and their classmates and be accountable for their participation in group activities. This requires students to actively reflect on weekly course materials and activities to develop original ideas in responses. Students are expected to:

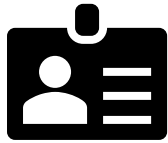
- Demonstrate critical thinking and comprehension of the content in the assigned readings as they related to the issues identified in the discussions.
- Make contributions to a main topic and respond with value-added comments. Apply relevant accounting concepts, theories, or materials to support a point.
- Demonstrate application of accounting and critical thinking skills and use information technology, to solve and analyze accounting problems.
- Respond to calls to action to serve as the group facilitator from the instructor.
- Be accountable to group by bringing fully charged lap top computer to class, when requested, to facilitate completion of quizzes or graded in-class exercises.
- Read all postings to CANVAS from the instructor.
- Adhere to the general rules of professional etiquette in all interactions with the instructor and classmates.
- **Class attendance is very important and will be monitored. Promptness is important, you should plan to be on time for all classes and to stay for the duration of the class.**
- A **seating chart** will be used to facilitate individual and group participation and for the instructor to get to know you.



Missed/Late Assignments

Students are expected to submit all assignments on the due dates listed in CANVAS. If you have extenuating circumstances that will prevent you from turning your assignment in on

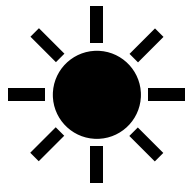
time, please notify the instructor by email prior to the due date. Please state the course and section number and the word emergency on the subject line in the email. **Please note that technology challenges are not acceptable excuses.** Exceptions are at the discretion of the instructor and are limited to UNCC's sanctioned divergences. You could also obtain a UNCC's excused absence for the assignment dates, issued by the Dean of Students' Office at: <https://dso.uncc.edu>.



Civility and Classroom Professionalism

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

- Laptop computers, tablets, and other wearable technology devices should be used only for accessing class materials, not to be used during exams and quizzes.
- Completing homework or texting during a lecture is not allowed. **Cell phone usage is limited to Poll Everywhere Questions; cell phones cannot be used as calculators.**
- Disruptive and/or disrespectful behavior is not allowed. The professor may request you to exit the classroom or seek assistance from the appropriate UNCC Police or Safety personnel.
- 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 Police or Safety personnel.



HOW TO BE SUCCESSFUL IN ACCT 2121?

- Read the textbook chapter before each Lecture. You must understand the accounting concepts and illustrative examples in each chapter to provide valued-added comments to class discussions.
- Review the Power Point slides for each chapter and work the illustrative problems in the slides. Read, view, and practice the chapter materials assigned for review in the Wiley Plus Learning Hub by Module on CANVAS.
- Complete your WileyPlus homework assignments on time. Use your notepaper, calculator, pencil, and chapter materials to solve each problem-offline. Then, input your answer to WileyPlus; if correct – **“congratulations”** to you for your outstanding work. If not, go over your answer to find and correct the error(s) offline prior to exhausting your four homework attempts. Make a note of the challenging accounting concepts to discuss one-on-one with the instructor during office hours or contactUCAE/SI Tutoring. Point and Click behavior on WileyPlus homework assignments to get the **“right answer”** will not be sufficient-in-and-of-itself to comprehend and apply the accounting concepts presented in each chapter. **Investing quality time in mastery of accounting concepts presented in your homework assignments serves as a good predictor of your performance on exams.**
- Accounting is an applied science, please plan to invest a minimum of two hours of applied skills working accounting problems per chapter.
- Be willing to share your work-life experiences and listen to those of your classmates to enhance the learning environment.
- Be self-motivated and self-disciplined and manage your time wisely.
- Reach out to the instructor on a **timely basis** if you are struggling with the course materials.

- Always remember that you can solve any ACCT 2121 accounting problem by using the accounting equation, *Assets = Liabilities + Stockholder's Equity*; knowing how to apply the nine steps in the *Accounting Cycle*; and balancing all your journal entries so that, *Debits = Credits*.

- **Free Tutorial Services ✓ University Center for Academic Excellence (UCAE) and Supplemental Instruction (SI) tutoring services websites**

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; 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 sessions led by undergraduate students who were very successful in ACCT 2121 <https://ucae.uncc.edu/programs/supplemental-instruction>.

Finally, prior to each exam, **Beta Alpha Psi (BAP)**, the Accounting Students Organization, will conduct a review session of a practice exam of relevant material (the practice exam and solutions will be posted to CANVAS by the professor).

It is highly recommended 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. Tutoring results in an increase of one letter grade.

- **Supplemental Instructions (SI) UNCC's Embedded Peer Tutors Project**

A Supplemental Instructions (SI) Tutor will be assigned to each of my Sections of ACCT 2121. The role of the SI Tutor is to serve as a Peer Advisor by working with student groups during class to enhance their understanding of lecture materials and assignments. ✓ UNCC 2018-2019 Undergraduate Catalog page 789.

<https://catalog.uncc.edu/mime/media/10/4586/2018-2019-Undergraduate-Catalog.pdf>



TECHNOLOGY AND WEB ACCESS REQUIREMENTS

All students must have access to a reliable high-speed internet service provider, have direct access to a computer with audio video aids that meet the hardware requirements established by UNCC and the textbook publisher -WileyPlus. Students should have the standard UNCC software package installed on their computer and have access to their UNCC email account and CANVAS. Course content will be managed using CANVAS. Students should be able to access the UNCC's licensed account at Poll Everywhere from their computer or mobile device to respond to in-class to online questions from the instructor. Students will purchase an online access code included in the textbook publisher bundle-WileyPlus to enable the completion of homework assignments, projects, and quizzes and graded exercises to demonstrate achievement of the learning outcomes. If students do not have the above technology or access to the stated websites, they will not be able to complete the required assignments and activities within the course. Please contact IT HelpDesk at the Atkins Library for information on borrowing IT equipment.

UNCC's POLICIES



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 on information, multiple submissions of academic work, plagiarism (Turnitin.com may be used), abuse of academic materials, and complicity in academic dishonesty. The normal penalty for a first offense is zero credit on the work involving dishonesty and further substantial reduction of the course grade. Please note that the penalty involving a second offense will result in a report filed with the UNCC's Dean of Students' Office and a final semester grade of "F" in the course. Copies of the Code of Student Academic Integrity can be found online at: <https://legal.uncc.edu/policies/up-407>.

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 or individual 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". Honor students are expected to discreetly report observed cheating behavior to instructor.
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.

Statement on Students with Disabilities

UNC Charlotte is committed to access to education. 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: <http://www.ds.uncc.edu> or email: disability@uncc.edu for guidance. If you have a disability and need academic accommodations, **please provide a letter of accommodation to the professor from the Office of Disability Services early in the semester.**

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.

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: SPRING 2019

Key Dates: (Check UNC Charlotte Academic Calendar for Updated Information)

<i>January 16</i>	<i>Last day to drop or add a course with no grade.</i>
<i>February 11</i>	<i>Early Alert of Unsatisfactory Grades through UNCC Connect System</i>
<i>March 1</i>	<i>Reporting of Unsatisfactory Grades</i>
<i>March 4-9</i>	<i>Spring Break</i>
<i>March 19</i>	<i>Last day to Withdraw from course with grade of "W"</i>
<i>April 30</i>	<i>Official Last day of Classes</i>
<i>May 1</i>	<i>Reading Day</i>
<i>May 2</i>	<i>Final Exams for all ACCT 2121 Sections</i>

ACCT 2121 Tuesday/Thursday Spring 2019 Schedule (Dr. Hunter)			
10-Jan	Th	Intro & begin Chap 1	Introduction to Financial Statements
15	T	Chapter 1	Introduction to Financial Statements
17	Th	Chapter 2	A Further Look at Financial Statements
22	T	Chapter 2	A Further Look at Financial Statements
24	Th	Chapter 3	The Accounting Information System
29	T	Chapter 3	The Accounting Information System
31	Th	Chapter 3	The Accounting Information System
1-Feb	Friday 5:30-7:30 pm	Exam 1 (Chaps 1-3)	Bring Student ID Card, basic calculator, and pencils
5-Feb	T	Chapter 4	Accrual Accounting Concepts
7	Th	Chapter 4	
12	T	Chapter 4	
14	Th	Chapter 5	Merchandising Operations and the Multiple- Step Income Statement
19	T	Chapter 5	
21	Th	Chapter 5	
26	T	Chapter 6	Reporting and Analyzing Inventory
28	Th	Chapter 6	
1-Mar	Friday 5:30-7:30pm	Exam 2 (Chaps 4-6)	Bring Student ID Card, basic calculator, and pencils
SPRING BREAK - NO CLASSES MARCH 4 – MARCH 9			
12-Mar	T	Chapter 8	Reporting and Analyzing Receivables
14	Th	Chapter 8	
19	T	Chapter 9	Reporting and Analyzing Long-Lived Assets
21	Th	Chapter 9	
26	T	Chapter 9	
28	Th	Chapter 10	Reporting and Analyzing Liabilities
2-Apr	T	Chapter 10	
4-Apr	Th	Chapter 10	
5-Apr	Friday 5:30-7:30pm	Exam 3 (Chaps 8-10)	Bring Student ID Card, basic calculator, and pencils
9-Apr	T	Chapter 11	Reporting and Analyzing Stockholders' Equity
11	Th	Chapter 11	
16	T	Chapter 11	
18	Th	Chapter 12	Statement of Cash Flows
23	T	Chapter 12	
25	Th	Chapter 12	
30	T	Comprehensive Review Exercise	Comprehensive Review Exercise (Chapters 1 -6 and Chapters 8-12)
2-May	Thursday	FINAL EXAM	8:00 AM TO 11:00 AM Location TBD

ACCT 2121 PRINCIPLES OF ACCOUNTING I
SPRING 2019 - DR. HUNTER
STUDENT AGREEMENT

Please read, sign, and hand-in this page to the professor on January 10.

I am confirming that:

1. I have carefully read the **SPRING 2019 ACCT 2121 syllabus**, fully understand and will adhere to 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. being prepared for all class discussions;
 - b. participating in class discussions;
 - c. submitting assignments on the due dates;
 - d. being accountable to my group on collaborative assignments;
 - e. complying with the classroom conduct section of this syllabus; and
 - f. abiding by the terms of the UNCC Code of Student Academic Integrity and exercising professional online etiquette.
4. **The Comprehensive Accounting Cycle Review Project (through WileyPlus):**
 - a. I understand that this is an individual project requiring individual submission on WileyPlus of my work for grading; however, I may discuss the project with other Spring 2019 registered ACCT 2121 students.
 - b. I must complete and submit the project on the due date to receive credit for work performed.

Student Signature: _____

Print Student Name: _____

Student ID Number: _____

Date: _____