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**ACCT 2121 – 006**  
**Principles of Accounting I**  
**Spring 2020**  
**TR 8:30 – 9:45 AM**  
**Friday 155**

**COURSE DESCRIPTION**

**ACCT 2121: Principles of Accounting I** 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*

**PROFESSOR INFORMATION**

Anna Prigl, MSA, CPA

Email: [aprigl@uncc.edu](mailto:aprigl@uncc.edu)

Office Location: Friday 258

Office Hours:

- Virtual Office Hours via Canvas: Friday 7:00 – 9:00 PM (January & April)
- Friday 258: Tuesday & Thursday 9:45 – 10:45 AM (February & March)
- By appointment (anytime)

**TEXTBOOK AND OTHER RESOURCES**

**Textbook:** The textbook for this class is **Financial Accounting: Tools for Business Decision Making, 8<sup>th</sup> edition, by Kimmel, Weygandt, and Kieso, published by John Wiley & Son.** There are two ways to order the textbook bundle (textbook + WileyPLUS Homework Manager access code):

1. From the publisher, John Wiley & Sons, for **\$96.95** plus shipping fees. To order the textbook bundle directly from the publisher, please use this link: <http://www.wiley.com/WileyCDA/Section/id-830087.html>
2. From the UNCC Bookstore for **\$107.05**. To order the textbook bundle from the UNCC Bookstore, please use this link: <https://aux.uncc.edu/bookstore/textbooks>

**Calculator:** If you wish to utilize a calculator (recommended), you must use a basic, four-function calculator, which you will use on exams and/or in-class exercises (as applicable). Calculators on a mobile phone will not be permitted for exams.

**KEY DATES (SPRING 2020)**

For the most up-to-date information, please visit: <https://registrar.uncc.edu/calendar>

January 15	Last day to add, drop a course with no grade* @ 11:59 pm
February 10	Early Alert of Unsatisfactory Grades through UNCC Connect System
February 28	Reporting of Unsatisfactory Grades
March 2 – 7	Spring Break   NO CLASS
March 16	Last day to Withdraw from course with grade of "W"
April 28	Official Last Day of Classes
April 29	Reading Day
May 1	Final Exams for all ACCT 2121 Sections

**GRADING**

Your grade will be calculated as follows:

Component	Chapters	Date*	Percentage
Exam #1	1-3	Thurs. 2/6	16.67%
Exam #2	4-6	Thurs. 3/12	16.67%
Exam #3	8-10	Tues. 4/14	16.67%
Cumulative Common Final Exam	1-6, 8-12	Fri. 5/1	20%
Homework	1-6, 8-12	Various	25%
Comprehensive Accounting Cycle Review Project	1-4	Sun. 2/23 (due at 11:59 PM)	5%
<b>Total (out of 100%)</b>			<b>100%</b>
Extra Credit: In-Class Exercises	N/A	Random	2%
<b>Total (with extra credit)</b>			<b>102%</b>

\*Note: Dates are subject to change

The grading scale is:

- A = 90 – 102%
- B = 80 – 89.9%
- C = 70 – 79.9%
- D = 60 – 69.9%
- F = Below 60%

## DESCRIPTION OF GRADED COMPONENTS

### **Exams (70%)**

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.

**Make-up Exams:** It is the student's responsibility to arrange to take all exams at the designated times. 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 ID Card
- #2 pencil(s)
- Basic, four-function calculator (calculators on a mobile phone will not be permitted)

**Conduct during an Exam:** Keep your eyes on your own exam and scantron. All mobile phones and wearable technology (e.g., smart watches, headphones, etc.) must be turned off and placed in your backpacks – **NOT** on your person and **NOT** in your pockets – during exams. Students may not share a calculator during an exam. If you do not bring a basic, four-function calculator for the exam, you will need to perform all calculations manually. All backpacks, bags, books, notes, scratch paper, electronic devices, etc. must be placed in the front or at the sides of the classroom before the exam starts.

**Policy on Reviewing or Retaining Exams:** Exams will be available for review during office hours. No mobile phones, smart watches, computers, etc. should be visible during the review of the exams. ACCT 2121 exams are not retained by students.

### **Homework (25%)**

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 Canvas 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. You will have three (3) attempts for each homework question in WileyPlus. One (1) homework assignment (your lowest score) will be dropped.**

### **Comprehensive Accounting Cycle Review project (5%)**

All students enrolled in ACCT 2121 during the Spring 2019 semester will complete an Accounting Cycle Review ("ACR") project based on course materials covered in Chapters 1 through 4. The ACR project will be administered and graded online through WileyPlus.

### **Extra Credit: In-Class Exercises (2%)**

In-class exercises will be administered at random throughout the semester at the discretion of the professor. A select few of these exercises will serve as extra credit to help students earn up to a bonus 2% on their overall average for the course. Additional extra credit opportunities may be offered at the discretion of the professor.

### **COURSE POLICIES**

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

- Mobile phones, laptop computers, tablets, and other wearable technology devices should be used only for accessing class materials and are not to be used during exams
- Disruptive and/or disrespectful behavior will not be permitted
- Disrespectful and/or vulgar language will not be permitted

### **EXTRA HELP**

In addition to utilizing office hours, students may take advantage of the following free tutoring resources:

1. University Center for Academic Excellence (“UCAE”): Individual tutoring (by appointment) is provided at the 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.
2. Peer Assisted Learning (“PAL”): Each week, PAL will offer free tutoring drop-in sessions led by undergraduate students who were very successful in ACCT 2121. The PAL tutoring schedule may be found online at: <https://ucae.uncc.edu/pal>
3. Beta Alpha Psi (“BAP”): Prior to each exam, 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).

### **UNCC 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 standard 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 **first offense penalty** will also result in a report filed with the UNCC’s Dean of Students’ Office referencing ACCT 2121 and a possible 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 mobile phones, smart watches, sunshades or google-glasses, programmable device or internet-accessible device or wearable technology devices during exams, quizzes, and graded exercises. These items should not be on your person.
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 homework and project assignments, or other course work. Hiring individual(s) to complete course assignments.
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 – an act of “complicity”. **Students are expected to discreetly report observed cheating behavior to the professor.**
9. Removing (or photo copying) an exam (including quizzes and graded exercises), or any part of an exam, in any format (hard or electronic) from the classroom or professor's office.
10. Fabrication or falsification of information regarding absences from class or incomplete course work or make-up exams.

**Statement on Disability Accommodations:** 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 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.

**DAILY CLASS SCHEDULE**

**Changes to the Syllabus and Daily Schedule:** The syllabus and daily schedule are intended to give a general plan for the course. The professor reserves the right to make changes. Notice of any such changes will be communicated during class and via Canvas and/or e-mail.

Session #	Date	Chapter
1	Thurs. 1/9	Introduction; Chapter 1
2	Tues. 1/14	Chapter 1
3	Thurs. 1/16	Chapter 2
4	Tues. 1/21	Chapter 2
5	Thurs. 1/23	Chapter 2
6	Tues. 1/28	Chapter 3
7	Thurs. 1/30	Chapter 3
8	Tues. 2/4	Chapter 3; Review for Exam I
<b>9</b>	<b>Thurs. 2/6</b>	<b>Exam I (Ch. 1-3)</b>
10	Tues. 2/11	Chapter 4
11	Thurs. 2/13	Chapter 4
12	Tues. 2/18	Chapter 4
13	Thurs. 2/20	Chapter 5
-	Sun. 2/23 at 11:59 PM EST	Comprehensive Accounting Cycle Review Project due (Covers Chapters 1-4; Administered online via WileyPLUS)
14	Tues. 2/25	Chapter 5; Chapter 6
15	Thurs. 2/27	Chapter 6
-	Tues. 3/3	Spring Break   NO CLASS
-	Thurs. 3/5	Spring Break   NO CLASS
16	Tues. 3/10	Chapter 6; Review for Exam II
<b>17</b>	<b>Thurs. 3/12</b>	<b>Exam II (Ch. 4-6)</b>
18	Tues. 3/17	Chapter 8
19	Thurs. 3/19	Chapter 8
20	Tues. 3/24	Chapter 8
21	Thurs. 3/26	Chapter 9
22	Tues. 3/31	Chapter 9
23	Thurs. 4/2	Chapter 9
24	Tues. 4/7	Chapter 10
25	Thurs. 4/9	Chapter 10; Review for Exam III
<b>26</b>	<b>Tues. 4/14</b>	<b>Exam III (Ch. 8-10)</b>
27	Thurs. 4/16	Chapter 11
28	Tues. 4/21	Chapter 11
29	Thurs. 4/23	Chapter 12
30	Tues. 4/28	Chapter 12; Review for Comprehensive Final Exam
<b>31</b>	<b>Fri. 5/1</b>	<b>Comprehensive Final Exam (Ch. 1-6, 8-12)</b>