SPRING 2015 ACCT 2121 – 007 (Professor Hunter)
PRINCIPLES OF ACCOUNTING I
MON/WED 8:00 – 9:15AM DENNY 122

Dr. Shirley A. Hunter
Email: shunte40@uncc.edu
Office: Friday 267: 704-687-7593
Office Hours: Monday/Wednesday 11:00 – 12:00 or 2:00 – 3:00 or by appointment
Web Resources: Course Materials will be posted to Moodle2

Course Description
Fundamental accounting principles with emphasis on the use of financial accounting data and the 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 decision 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. have increased awareness of the importance of information technology with regard to financial information, and
5. understand the global perspective of accounting and business.

Required Materials
You are required to purchase the following:

1. WileyPlus – this is the software you will use do to and submit your homework.
2. Course textbook (see below). This may be the electronic version automatically included with WileyPlus, a hard cover version, or a binder ready loose leaf version.
3. Basic four function calculator (must be used for all of the exams).


Strongly recommended: The publisher has made a “bundle” available at a substantially reduced price. The “bundle” consists of the printed text and a WileyPlus code (ISBN: 9781118759783). The “bundles” are available at the campus bookstore and Gray’s Bookstore and possibly others, prices may vary.

Alternatively, you will need to purchase access to WileyPlus separately if you decide to:

1. Rent the textbook,
2. Purchase a new textbook online,
3. Purchase a used textbook, or
4. Use only the e-textbook 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, 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 at the campus bookstore and at Grays. 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.

If you took the course in Fall 2014, you should not have to buy a new code. Simply copy and paste the URL below into your internet browser and enter the same email address and password from last semester. If you have an issue, please email me and include the name of your prior professor.

To register for WileyPlus (required):

You should be able to simply copy and paste the URL given below into your internet browser and follow the prompts. 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.

ACCT 2121-007 (Monday/Wednesday, 8:00am-9:15am) Class Section URL:

http://edugen.wileyplus.com/edugen/class/cl1431091/  

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

ACCT 2121 - Some General Comments

Welcome to ACCT 2121 - In this course you will learn basic financial accounting concepts, practices, and principles. You will be introduced to bookkeeping mechanics, financial statement preparation and analysis, and the use of financial accounting information for decision making by investors, creditors and other users.

A friendly word of warning - To be successful in this course you must come to class and listen, study the assigned material, and work a TON of problems. We will cover a lot of material and move very rapidly in this course, and it is imperative that you keep up on a daily basis. You must keep up or you will soon be hopelessly behind. You should make every effort to attend every class. If you occasionally skip class, you will find yourself continually struggling to catch up. Your best strategy is to plan ahead and budget your time carefully so you can keep up in every class.
Professionalism - Keep in mind also that you are entering a professional career and so an important goal for you in this and every course is to grow professionally and enhance your professional skillset. In this course you will learn a lot about accounting but you will also learn a lot about business and how businesses operate.

Please stop by my office or email me whenever you feel you need help. In addition, I welcome your suggestions about how the course could be improved.

I am looking forward to getting to know each of you during the Spring 2015 semester and to helping you succeed in this course.

Course Information on Moodle 2 and WileyPlus

The information for this course will be made available on Moodle 2 and WileyPlus. Moodle 2 will include this syllabus including the weekly schedule of chapters to be covered, power point slides for each lecture, assignments, announcements, homework, quiz and exam scores, and other materials, etc. Please check my Moodle site frequently.

Moodle 2 is accessible through 49er Express on the UNC Charlotte web site (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. Please post your picture and background information on Moodle 2, this will really help me get to know you!

The homework assignments are only accessible through WileyPlus. The homework assignments are time sensitive; please submit the assignments on or prior to the due date in order to receive the points.

Grading Policy

A student’s grade will be determined on the basis of his/her accomplishment in the following areas:

1. Three mid-term examinations (100 points each) 300 points
2. Final exam (comprehensive) 125 points
3. Homework -WileyPLUS 75 points
4. In-class work (Clicker/Quiz points) 75 points
5. Completion of ACCT2121 Special Project 50 points

Total 625 points

Final grades will be assigned based on the percentage of total points earned. A 10-point scale will be used. Grades will be posted to Moodle 2. It is the student’s responsibility to keep track of his/her grades.

Policies Regarding Grading

You should note that, as set forth in the grading policy above, your semester grade for this course will be determined by the total number of points you earn during the semester — period. Factors and circumstances other than your total points will not be considered. This includes, but is not limited to, factors such as need (e.g., if you need a “B” or better to keep a scholarship, then you must earn at least enough points to receive a B; plan accordingly), effort (while effort and exam scores tend to be highly correlated, your grade in this course will be based on your exam scores, not on the number of hours you spend studying), the number of hours per week you work, number of courses you’re taking this semester, prior coursework or work experience related to accounting, etc. (i.e., all students will be graded the same way, regardless of current employment status, course load, and prior accounting-related employment or coursework). In addition, students with disabilities will be graded on the same grading scale as all other students; however, students with disabilities may request reasonable accommodation of their disabilities as discussed later in this syllabus. Finally, please note that there will be no “extra credit” work available.
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. 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.

Promptness is important and is a quality of successful individuals in the professional world of accounting. You should plan to be on time for all classes and to remain in class for the full lecture.

Lecture Materials

Lecture materials for each chapter will be posted on Moodle 2 by the night prior to the lecture. It is the student’s responsibility to read the lecture materials and either bring copies of them to class (or access electronically) to help with his/her understanding of the course materials and to facilitate note taking. A study tip is for you to read your lecture notes before and after each class; this strategy will help with your understanding and application of the course materials for the completion of homework assignments and in preparation for exams.

Homework (75 points)

Students are required to register with and submit weekly homework assignment online through WileyPLUS. It is your responsibility to access WileyPlus to obtain the due date for homework assignments throughout the semester. Late homework assignments will be accepted; however, no points will be earned. No homework assignments will be dropped when calculating the final grades.

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 absolutely essential to your success in the course. Solutions to the homework assignments are provided for each chapter in WileyPlus. We will work a lot of problems in class. You will work a lot of problems at home. Your commitment to working homework problems is the key to success in this course. If you do not work and understand the homework problems you will not pass this course!

Note that simply reviewing the solution to problems is not adequate; you should practice working the problems without the book or solutions. Completion and mastery of homework assignments is greatly facilitated by use of the WileyPlus resource. Timely completion of homework assignments is ABSOLUTELY CRITICAL to your success in this course.

The homework grade will be determined as follows:

\[
\text{Homework Grade} = \frac{75 \text{ points} \times \text{Homework Points Earned}}{960 \text{ Homework Points Available}}
\]

In-Class Work – Clicker/Quiz (75 points)

Clickers will be used to record attendance and to collect student answers to questions during class lectures. Students’ performance on the in-class individual and group quizzes will also count towards the points that can be earned in this category. Up to 75 points can be earned by answering questions correctly.

Please note that using another student’s clicker to enter responses in their absence is a violation of the academic integrity code. There is no plausible motive for possessing another student’s clicker other than to complete problems for an absent student. Consequently, the possession of another student’s clicker will be taken as evidence of intent to violate the academic integrity code and the student will be prosecuted to the fullest extent allowed under the UNC Charlotte Academic Integrity Code. If a student asks you
to click in her/her absence from class; just say to the requesting student, “I am sorry, but I cannot participate in this unethical action.”

The In-Class Work – Clicker/Quiz grade will be determined as follows:

\[
\text{Clicker/Quiz Grade} = \frac{75 \text{ points} \times \text{Clicker/Quiz Points Earned}}{660 \text{ Clicker/Quiz Points Available}}
\]

ACCT 2121 Special Project (50 points)
All students enrolled in the ACCT 2121 course series for the Spring 2015 Semester will complete a Special Project. The due date for the completion of the Special Project is to be determined.

Examinations – All Multiple Choice Questions (425 points)
It is the student’s responsibility to make arrangements to take the exams at the designated times in the course schedule. Three mid-term exams will be given during class (300 points). The mid-term exams are scheduled on **Wednesdays** as follows: – February 4th Exam I, March 18th Exam II, and April 15th Exam III. The Final Exam (comprehensive) will be on **Thursday, April 30th** (8:00 am to 11:00am).

Please note that all written exams must be returned to the Professor; it is the policy of the Accounting Department. Students who retain a written exam will receive an immediate 5 point penalty deducted from their exam grade for the specific exam.

An unexcused absence from an exam will result in a grade of zero for that exam. Make-up exams are at the discretion of the Professor and are limited to university sanctioned conflicts. Please contact me via email in advance of the exam (shunte40@uncc.edu) if you have a true emergency and provide appropriate documentation.

**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. Hats with brims may not be worn during exams. Students must refrain from displaying behaviors that may be annoying to other students and must keep their eyes focus on their testing materials. You may leave class when you are finished with an exam, but you **may not leave during an exam and return to finish it**. All books, notes, scratch paper, electronic devices (turned off), etc., must be secured by you and placed in the front/side of the classroom before the exam.

Students should acquire a very basic calculator for use during each exam in this course. Study tip, please practice using the basic calculator on course materials prior to the exam. Students may not share calculators during an exam. The use of financial, scientific, and other programmable calculators, cell phone calculators, and other electronic devices are **strictly prohibited** during exams; any student violating this policy will receive a zero posted to Moodle 2 for the particular exam.

**Policy on Re-grading Exams**
Exams will be returned to students for review in class as quickly as possible. Students may sometimes justifiably question the grading of their examinations. A written request for re-grading of your exam must be submitted immediately after you review your exam results. Please document the request on the front cover of the exam as follows: Write the number of the question to be re-graded and the reason. You will receive an email from the Professor regarding the outcome.

**Tutoring**
Several opportunities for FREE tutoring will be available throughout the semester. Individual tutoring (by appointment) is provided at the Center for Academic Excellence (Fretwell 330). Students may call 704-687-2163 for appointments or sign up online (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 have been successful in ACCT2121. Beta Alpha Psi, the accounting honor society, will also provide tutoring near exam dates. Study tip, students should routinely take advantage of these FREE opportunities during the semester.

**General Expectations and Classroom Conduct**

Congratulations - you are on the path to becoming a business student! Appropriate classroom etiquette and conduct are expected. Students are expected to come to class prepared. All assignments are to be read prior to each class period for which they are assigned. Students should arrive on time and remain in class for the entire class period of 75 minutes; exiting class in the middle of a lecture is disruptive to the Professor and other students.

Please note that inappropriate and/or disruptive behavior will not be tolerated in the classroom; such action will immediately result in a request to leave the classroom followed by either a grade reduction or a failure in the course. Please turn OFF all cell phones, beepers, and other electronic communication devices. Disruptive and/or disrespectful behavior or vulgar language towards the Professor or another student (s) (including other UNCC faculty/staff) will not be allowed. The appropriate UNCC security/police will be notified immediately of the student’s behavior.

**Statement on Students with Disabilities**

UNC Charlotte is committed to access to education. If you have a disability requiring an accommodation, please provide a letter of accommodation from Disability Services early in the semester. Please immediately contact the Office of Disability Services in Room 230 of the Fretwell Building (704-687-0040) and follow the instructions of that office for obtaining accommodations. Please note that students are responsible for submitting their completed testing forms to Disability Services.

**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**

A high level of ethical conduct is a critically important attribute of members of the business profession. Thus, all UNC Charlotte (UNCC) students are expected to conduct themselves in a manner that is above reproach in their academic work.

Students have the responsibility to know and observe the requirements of The UNCC Code of Student Academic Integrity (Code). 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 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 this Code can be obtained from the Dean of Students Office.
The following are considered violations of the Code; please note that this is not an all-inclusive list:

1. Use of any calculator except a 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 all quizzes and exams. If notes are not put away, it will be assumed that the student purposely kept the notes out with the intent of using them on the quiz or exam.
4. Copying another student’s answers on any course assignment or during an exam.
5. Having another student complete your on-line assignment.
6. Submitting “Clicker” answers for another student or asking another student to submit answers for you.
7. Allowing another student to copy your work/quiz answers – this is called “complicity” and makes you an accomplice.
8. Not reporting another student that you know is cheating – another type of “complicity”.
9. Removing an exam from the classroom.
10. Students are expected to report cases of academic dishonesty to the course Professor.

| PLEASE NOTE: ANY INFRACTION OF THE UNCC CODE OF ACADEMIC INTEGRITY WILL BE PROSECUTED! |
HOW TO STUDY FOR PRINCIPLES OF ACCOUNTING I (ACCT 2121)

1. The class lectures are intended to provide an introduction - a “framework” or “outline” of the material covered in each chapter of the textbook. Class attendance alone will not be sufficient in-and-of-itself to pass this course.

2. Read the textbook chapters - study the materials and the examples provided in each chapter. You must understand the materials and examples in each chapter. Reading the words alone will not be sufficient in-and-of-itself to pass this course. Accounting is an applied social science. Practice working the Illustrative “Do It” Study Problems cited in each chapter and other assigned pre-lecture and homework problems. Please invest a minimum of two hours of applied skills working accounting problems per chapter.

3. Review the Power Point slides for each Chapter and work the illustrative problems in the slides.

4. Complete the Self-Test Questions and the Do It Review at the end of each chapter. The solutions to the questions are provided in the textbook and/or through WileyPlus.

5. Complete your homework assignments on time. Download a copy of the homework assignment from WileyPlus. Use your calculator, pencil, and textbook materials to solve each problem. Then, input your answer to WileyPlus; if correct – congratulations to you for your hard work. If not, go over your answer to find and correct the error (s) offline prior to exhausting your homework attempts. Make a note of the challenging assignments to discuss one-on-one with the Professor during office hours or attend a tutoring session. Point and Click multiple times on the WileyPlus homework assignments to get the “right answer” will not be sufficient in-and-of-itself to understand the materials and apply the accounting concepts presented in each chapter.

6. Go to the WileyPlus website. Access the Student Study Guide. Read the outline of the chapter and complete the Self-Test in a timed session. Allow yourself 50 minutes to answer the Multiple Choice and other Questions. Use the self-tests in the Student Study Guide for exam readiness. You must understand and be able to derive the solutions to these self-tests.

7. Invest a minimum of one hour weekly by actively participating in at least one of the on-campus tutorial sessions offered by Center for Academic Excellence (Fretwell 330) or small group accounting labs taught by graduate accounting students or Supplemental Instruction led by undergraduate students who were very successful in ACCT 2121. To achieve the highest return on your time investment in the tutoring sessions, you should take the LEAD in asking the questions and step-up to work the problems (on the board/paper) and request the tutor to comment on your work/methods applied. Please do not succumb to a lecture mode during a tutoring session.

8. The exams will be over the material introduced in the lectures, covered in the textbook, homework, clicker/quizzes, and on the WileyPlus website. All exam questions will use multiple choice format.
9. Active Learning Studying Tips for an Accounting Course
   b. Download power point copy of Chapter Outline
   c. Read Learning Objectives – Download copy
   d. Practice Key Vocabulary/Glossary Terms using WileyPlus Flash Cards
   e. Scan End of Chapter Questions and Mini-Exercises
   f. Read Chapter
   g. Attend Class Lecture and Take Notes
   h. Complete In-class Clicker/Quiz questions
   i. After Class - Review Class Notes – Edit accordingly
   j. Complete WileyPlus Student Study Guide (by chapter) – Download Copy
   k. Do Homework – Note Concepts Reviewed
   l. Exams – work lots of practice and homework problems, and attend Beta Alpha Psi tutoring/exam session.

10. As a rule-of-thumb, to make a “passing grade” in this course, you should spend a minimum of 4 hours studying for every hour of class time; approximately 10 hours per week of study time. It is easier to invest the time systematically each week studying the course materials then to attempt to cram for an exam.
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<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chapter/Section</th>
<th>Topic</th>
</tr>
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<tbody>
<tr>
<td>7-Jan</td>
<td>W</td>
<td>Intro &amp; begin Chap 1</td>
<td>Introduction to Financial Statements</td>
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<tr>
<td>12</td>
<td>M</td>
<td>Chapter 1</td>
<td>Introduction to Financial Statements</td>
</tr>
<tr>
<td>14</td>
<td>W</td>
<td>Chapter 2</td>
<td>A Further Look at Financial Statements</td>
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<tr>
<td>19</td>
<td>M</td>
<td>MLK Day</td>
<td>No Class</td>
</tr>
<tr>
<td>21</td>
<td>W</td>
<td>Chapter 3</td>
<td>The Accounting Information System</td>
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<tr>
<td>26</td>
<td>M</td>
<td>Chapter 3</td>
<td>The Accounting Information System</td>
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<tr>
<td>28</td>
<td>W</td>
<td>Chapter 4</td>
<td>Accrual Accounting Concepts</td>
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<tr>
<td>2-Feb</td>
<td>M</td>
<td>Chapter 4</td>
<td>Accrual Accounting Concepts</td>
</tr>
<tr>
<td>4</td>
<td>W</td>
<td>Exam 1 (Chaps 1-4)</td>
<td>Bring basic calculator and pencils</td>
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<tr>
<td>9</td>
<td>M</td>
<td>Chapter 5</td>
<td>Merchandising Operations and the Multi-Step Income Statement</td>
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<tr>
<td>11</td>
<td>W</td>
<td>Chapter 5</td>
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<tr>
<td>16</td>
<td>M</td>
<td>Chapter 5</td>
<td>Merchandising Operations and the Multi-Step Income Statement</td>
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<tr>
<td>18</td>
<td>W</td>
<td>Chapter 6</td>
<td>Reporting and Analyzing Inventory</td>
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<tr>
<td>23</td>
<td>M</td>
<td>Chapter 6</td>
<td>Reporting and Analyzing Inventory</td>
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<tr>
<td>25</td>
<td>W</td>
<td>Chapter 7</td>
<td>Bank Reconciliations</td>
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<tr>
<td>2-Mar</td>
<td>M</td>
<td>Spring Break</td>
<td>No Classes</td>
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<tr>
<td>4</td>
<td>W</td>
<td>Spring Break</td>
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<tr>
<td>9</td>
<td>M</td>
<td>Chapter 8</td>
<td>Reporting and Analyzing Receivables</td>
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<tr>
<td>11</td>
<td>W</td>
<td>Chapter 8</td>
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<tr>
<td>16</td>
<td>M</td>
<td>Chapter 8</td>
<td>Reporting and Analyzing Receivables</td>
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<tr>
<td>18</td>
<td>W</td>
<td>Exam 2 (Chaps 5-8)</td>
<td>Bring basic calculator and pencils</td>
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<tr>
<td>23</td>
<td>M</td>
<td>Chapter 9</td>
<td>Reporting and Analyzing Long-lived Assets</td>
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<tr>
<td>25</td>
<td>W</td>
<td>Chapter 9</td>
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<tr>
<td>30</td>
<td>M</td>
<td>Chapter 10</td>
<td>Reporting and Analyzing Liabilities</td>
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<tr>
<td>1-Apr</td>
<td>W</td>
<td>Chapter 10</td>
<td></td>
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<tr>
<td>6</td>
<td>M</td>
<td>Ch. 10 &amp; begin Ch. 11</td>
<td>Reporting and Analyzing Stockholders' Equity</td>
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<tr>
<td>8</td>
<td>W</td>
<td>Chapter 11</td>
<td></td>
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<tr>
<td>13</td>
<td>M</td>
<td>Chapter 11</td>
<td>Reporting and Analyzing Stockholders' Equity</td>
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<td>15</td>
<td>W</td>
<td>Exam 3 (Ch. 9-11)</td>
<td>Bring basic calculator and pencils</td>
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<tr>
<td>20</td>
<td>M</td>
<td>Chapter 12</td>
<td>Statement of Cash Flows</td>
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<tr>
<td>22</td>
<td>W</td>
<td>Chapter 12</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>M</td>
<td>Chapter 12 &amp; Review for Final Exam</td>
<td>Statement of Cash Flows &amp; Final Exam Review</td>
</tr>
<tr>
<td>30-Apr</td>
<td>R</td>
<td>Comprehensive Final Exam (8am – 11am)</td>
<td>Bring basic calculator and pencils Location TBD</td>
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Please bring Student Identification Cards for all exams.

**IMPORTANT DATES (consult UNCC’s Calendar for updates)**

- Last day to register, add, drop ACCT 2121 with no record, or change grade type is January 16th
- Last day to withdraw from ACCT 2121 with grade subject to Withdrawal Policy is March 17th
- Last day of class for ACCT 2121(Hunter) is Monday, April 27th
- UNCC’s Reading Day is April 29th

**ADJUSTMENTS TO THE ACCT 2121 (HUNTER) SYLLABUS**
The ACCT 2121 (Hunter) course syllabus provides a general plan for the course. Under certain circumstances, it may be necessary to deviate from the plan.

**WEATHER EMERGENCIES/UNSCHEDULED ABSENCES**
Communication will be to the combined class roster accessible through Moodles2.