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: Mr. Roger Mobley
Email: rmobley4@uncc.edu (preferred method of contact)
Office Hours: Tuesdays 6:00pm – 6:50pm or by appointment.
Web Resources: Course materials will be posted to CANVAS (ACCT Combined Course Sections).

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 by clicking on the URL https://aux.uncc.edu/bookstore. You can also order the textbook bundle directly from the publisher, John Wiley & Sons, for $75.00 plus shipping fees.

Use your UNCC NinerNet email address to register for WileyPlus access: www.WileyPLUS.com. 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 - Note that Technical Support/Chat for WileyPlus is available online Monday thru Friday 24 hours per day, and Saturday & Sunday 4PM – 11:59 PM. https://www.wileyplus.com/support

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 0 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 and data analytics.
- 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 625 points and are distributed as follows:

<table>
<thead>
<tr>
<th>COMPONENTS</th>
<th>POINTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Three Midterm Exams (100 points each)</td>
<td>300</td>
</tr>
<tr>
<td>Comprehensive Final Exam</td>
<td>125</td>
</tr>
<tr>
<td>WileyPlus Homework Manager</td>
<td>75</td>
</tr>
<tr>
<td>Financial Statement Ratio Project</td>
<td>50</td>
</tr>
<tr>
<td>Quizzes and Graded Exercises</td>
<td>50</td>
</tr>
<tr>
<td>Comprehensive Accounting Cycle Review Project (CHs 1 to 4)</td>
<td>25</td>
</tr>
<tr>
<td>TOTAL</td>
<td>625</td>
</tr>
</tbody>
</table>

The grading scale is:

<table>
<thead>
<tr>
<th>Points Accumulated</th>
<th>Letter Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>559 to 625 points</td>
<td>A</td>
</tr>
<tr>
<td>497 to 558 points</td>
<td>B</td>
</tr>
<tr>
<td>434 to 496 points</td>
<td>C</td>
</tr>
<tr>
<td>372 to 433 points</td>
<td>D</td>
</tr>
<tr>
<td>Below 372 points</td>
<td>F</td>
</tr>
</tbody>
</table>

*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. If you are uncertain about your standing, please consult me.

DESCRIPTION OF GRADED COMPONENTS

**Examinations (425 Points or 68% of Semester Grade)**
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.

*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 (www.dso.uncc.edu).

On exam days, bring with you only the following items:
- #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 (75 Points or 12.0% 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:

$$\text{Homework Grade} = 75 \text{ points} \times \left(\frac{\text{homework points earned}}{\text{homework points available}}\right)$$

**Financial Statement Ratio Project (50 points or 8.0% of Semester Grade)**
All students enrolled in ACCT 2121 during the Fall 2018 semester will complete a Special Project. The Special Project is part of the accreditation process for the Belk College of Business. The Special Project will require students to use ratio analysis and other analytical tools to evaluate the performance of selected Fortune 500 companies. **The Special Project consists of three parts. Parts 1 and 2 will open on November 1. Part 1 is due on November 5 and Part 2 is due on November 20. Part 3 will open on November 26 and is due on December 3.**

**Quizzes and Graded Exercises (50 Points or 8.0% of Semester Grade)**
Quizzes will be given throughout the semester during class or administered on-line through WileyPlus. Graded exercises will also be given on an individual or group basis. No make-up course work for Quizzes and Graded Exercises. Group members must be in class attendance to receive credit for in-class group work.
The grade for the quizzes and graded exercises course component will be determined as follows:

Quizzes and Graded Exercises = 50 points times \( \frac{\text{points earned}}{\text{points available}} \)

**Comprehensive Accounting Cycle Review (25 points or 4.0% of Semester Grade)**

All students enrolled in ACCT 2121 during the Fall 2018 semester will complete a Comprehensive Accounting Cycle Review based on course materials covered in chapters 1 to 4. The Review will be an online exercise administered and graded through WileyPlus. The Review will open on September 14 and the due date for completion is October 5.

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**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 perquisites 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 online course Module 0 -WileyPlus Multiple Choice 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 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 diversions. You could also obtain a UNCC’s excused absence for the assignment dates, issued by the Dean of Students’ Office at: https://www.dso.uncc.edu.

Civility and Classroom Professionalism

You are on the path to becoming business professionals. Appropriate classroom etiquette and conduct are expected:
• Cell phones, 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.
• 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.
• 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 contact UCAE/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
significant time in mastery of accounting concepts presented in your homework assignments
serve as a good predicator 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, \( \text{Assets} = \text{Liabilities} + \text{Stockholder's Equity} \); knowing how to apply the
  nine steps in the Accounting Cycle; and balancing all your journal entries so that, \( \text{Debits} = \text{Credits} \).

- **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) Embedded Peer Tutors in ACCT 2121 Sections**
  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.

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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

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.

**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 or inclement weather 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: FALL 2018**

**Key Dates:** *(Check UNCC Academic Calendar for Updated Information)*

- **September 14**  Early Alert of Unsatisfactory Grades through UNCC Connect System
- **October 5**  Reporting of Unsatisfactory Grades
- **October 8-9**  Fall Break
- **October 22**  Last day to Withdraw from course with grade of “W”
- **December 5**  Official Last day of Classes
- **December 6**  Reading Day
- **December 8**  Final Exams for all ACCT 2121 Sections *(SATURDAY morning)*
<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Topic</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug 21</td>
<td>T</td>
<td>Intro &amp; Chap 1</td>
<td>Introduction to Financial Statements</td>
</tr>
<tr>
<td>28</td>
<td>T</td>
<td>Chapter 2</td>
<td>A Further Look at Financial Statements</td>
</tr>
<tr>
<td>Sept 4</td>
<td>T</td>
<td>Chapter 3</td>
<td>The Accounting Information System</td>
</tr>
<tr>
<td>Sept 11</td>
<td>T</td>
<td>Exam 1 (Chaps 1-3)</td>
<td>Bring Student ID Card, basic calculator, and pencils</td>
</tr>
<tr>
<td>Sept 18</td>
<td>T</td>
<td>Chapter 4</td>
<td>Accrual Accounting Concepts</td>
</tr>
<tr>
<td>25</td>
<td>T</td>
<td>Chapter 5</td>
<td>Merchandising Operations and the Multiple-Step Income Statement</td>
</tr>
<tr>
<td>Oct 2</td>
<td>T</td>
<td>Chapter 6</td>
<td>Reporting and Analyzing Inventory</td>
</tr>
<tr>
<td>Oct 9</td>
<td>T</td>
<td>NO CLASS</td>
<td>FALL BREAK</td>
</tr>
<tr>
<td>Oct 16</td>
<td>T</td>
<td>Exam 2 (Chaps 4-6)</td>
<td>Bring Student ID Card, basic calculator, and pencils</td>
</tr>
<tr>
<td>23</td>
<td>T</td>
<td>Chapter 8</td>
<td>Reporting and Analyzing Receivables</td>
</tr>
<tr>
<td>30</td>
<td>T</td>
<td>Chapter 9</td>
<td>Reporting and Analyzing Long-Lived Assets</td>
</tr>
<tr>
<td>Nov 6</td>
<td>T</td>
<td>Chapter 10</td>
<td>Reporting and Analyzing Liabilities</td>
</tr>
<tr>
<td>Nov 13</td>
<td>T</td>
<td>Exam 3 (Chaps 8-10)</td>
<td>Bring Student ID Card, basic calculator, and pencils</td>
</tr>
<tr>
<td>Nov 20</td>
<td>T</td>
<td>Chapter 11</td>
<td>Reporting and Analyzing Stockholders' Equity</td>
</tr>
<tr>
<td>27</td>
<td>T</td>
<td>Chapter 12</td>
<td>Statement of Cash Flows, IFRS, and Final Exam Review</td>
</tr>
<tr>
<td>Dec 4</td>
<td>T</td>
<td>IFRS</td>
<td></td>
</tr>
<tr>
<td>Dec 4</td>
<td>T</td>
<td>Final Exam Review</td>
<td></td>
</tr>
<tr>
<td>Dec 11</td>
<td>T</td>
<td>FINAL EXAM</td>
<td>Regular Class Time</td>
</tr>
<tr>
<td>Date</td>
<td>Project</td>
<td>Due Date</td>
<td>Assignment</td>
</tr>
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<td>---------</td>
<td>-------------------------------------------------------------------------</td>
<td>-----------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Sept 14</td>
<td>Accounting Cycle Review Project (online through WileyPlus)</td>
<td>Due Oct 5th by 11:45pm</td>
<td>The Comprehensive Accounting Cycle Review Project is administered through WileyPlus. It covers materials studied in Chapters 1 to 4.</td>
</tr>
<tr>
<td>Nov 1</td>
<td>The Financial Statement Ratio Analysis Project (online through CANVAS)</td>
<td>Part 1 Due Nov 5 by 11:45pm</td>
<td>Part 1-Download Financial Statements of Assigned Company</td>
</tr>
<tr>
<td>Nov 1</td>
<td>Open Part 1</td>
<td>Part 2 Due Nov 20 by 11:45pm</td>
<td>Part 2 – Calculate Ratios using Financial Statements of Assigned Company</td>
</tr>
<tr>
<td>Nov 26</td>
<td>Open Part 3</td>
<td>Part 3 due Dec 3 by 11:45pm</td>
<td>Part 3 – Analysis of Ratios</td>
</tr>
</tbody>
</table>
I am confirming that:

1. I have carefully read the FALL 2018 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 Financial Statement Analysis Project (on CANVAS):
   a. I understand that this is an individual project, not a group project, so I must work independently from other ACCT 2121 students and individuals.
   b. I must complete the project for the companies that I am assigned by the professor.
   c. I will receive zero credit for the project if the wrong companies are used.
   d. I must complete and submit each part of the project through CANVAS on the due dates to receive credit for work performed.
5. 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 Fall 2018 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 800: ____________________________________________

Date: ___________________________________________________________