

**ACCT 2121-091**



**Principles of Accounting I  
Spring 2019  
M 7:00-9:45 PM  
Colvard 3120**

**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.

- Eligibility: Sophomore standing or consent of the Accounting Department Chair.
- Note: Successful completion of ACCT 2121 with a grade of “C” or higher is required to advance to *ACCT 2122: Principles of Accounting II*.

**INSTRUCTOR**

Instructor: Michele Belue, MSA, CPA

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Office Location: Colvard 3120

Phone: (704) 773-9207

Office Hours: Mondays from 6:00 – 7:00 PM and by appointment. To make an appointment, please e-mail me. Please **do not** hesitate to contact me! I live Uptown and am more than happy to meet at the Center City campus outside of my office hours by appointment.

**TEXTBOOK, CALCULATOR, AND SOFTWARE**

**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 \$74.95 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 for pick-up from the UNCC Bookstore: First, log into Banner Self Service @ UNCC. Second, click on “Student Services/Student Accounts.” Third, select “Order Textbooks Online.”

**Calculator:** You must purchase a basic, four-function calculator, which you will use on exams and for some in-class exercises (which will be collected and graded).

**KEY DATES: Spring 2019**

Disclaimer: For updated information, please visit: <https://registrar.uncc.edu/calendar>

January 16	Last day to add, drop a course with no grade* @ 11:59 pm
January 21	NO CLASS   MLK DAY
February 11	Early Alert of Unsatisfactory Grades through UNCC Connect System
March 1	Reporting of Unsatisfactory Grades
March 4-9	NO CLASS   Spring Break
March 19	Last day to Withdraw from course with grade of "W"
April 30	Official Last day of Classes
May 1	Reading Day
May 2	Final Exams for all ACCT 2121 Sections

**GRADING**

Your grade will be calculated as follows:

Component	Chapters	Date*	Points	Percentage
Exam #1	1-3	Fri. 2/8 @ 5:30pm	100	16.7%
Exam #2	4-6	Fri. 3/15 @ 5:30pm	100	16.7%
Exam #3	8-10	Fri. 4/12 @ 5:30pm	100	16.7%
Cumulative Common Final Exam	1-6, 8-12	Thurs. 5/2 (8:00 am – 11:00 am)	120	20.00%
Homework	1-6, 8-12	Various	100	16.67%
Comprehensive Accounting Cycle Review Project	1-4	Sun. 3/3 (due at 11:59 PM)	30	5.0%
Class Participation (In-class Exercises and attendance)	N/A	Semester-long	50	8.2%
<b>TOTAL</b>			<b>600</b>	<b>100.0%</b>

\*Note: Dates are subject to change.

The grading scale is:

- A = 540 to 600 points
- B = 480 to 539 points
- C = 420 to 479 points
- D = 360 to 419 points
- F = Below 360 points

## DESCRIPTION OF GRADED COMPONENTS

### **Exams (420 points or 70.0%)**

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 Make-up Exams:** 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](http://www.dso.uncc.edu)).

On exam days, bring with you only the following items:

- Student Identification Card
- #2 pencil(s)
- Basic, four-function calculator

**Conduct during an Exam:** Keep your eyes on your own exam and scantron. All cellphones and wearable technology (e.g., smart watches, headphones) 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, four-function calculator for the exam, you will have 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 made available for review in the professor's office. No cell phones, smart watches, computers, etc. should be visible during the review of the exams. ACCT 2121 exams are not retained by students.

If a large majority of students miss a specific exam question, then the professor might throw out this question at his discretion.

### **Homework (100 Points or 16.7%)**

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 four (4) attempts for each homework question in WileyPlus. One (1) homework assignment (your lowest score) will be dropped.**

$$\text{Homework} = 100 \text{ points} * [\text{points earned} \div \text{points available}]$$

### **Accounting Cycle Review project (30 points or 5.0%)**

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.

**Class Participation (In-class Exercises and attendance) (50 points or 8.2%)**

The professor will measure class participation objectively using a combination of:

- (1) In-class exercises, which will be collected and graded; and/or
- (2) Attendance, which will be taken at the beginning of class at the discretion of the professor.

$$\text{Class Participation} = 50 \text{ points} * [\text{points earned} \div \text{points available}]$$

**Extra Credit**

The professor might offer extra credit at her discretion.

**COURSE POLICIES**

**Civility and Classroom Professionalism**

You are on the path to becoming business professionals. Appropriate classroom etiquette and conduct are expected. Disrespectful and/or vulgar language and behavior is not allowed.

**EXTRA HELP**

Take note of the accounting concepts with which you are struggling; discuss these concepts one-on-one with the instructor during office hours.

Also, please take advantage of free tutoring offered by:

- (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) Supplemental Instruction (“SI”): Each week, 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>.
- (3) Beta Alpha Psi (“BAP”): Prior to each exam, BAP (which is 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 (<https://legal.uncc.edu/policies/up-407>). 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 Dean of Students' Office and a final semester grade of "F" in the course.

Standards of academic integrity will be enforced in this course. Students are expected to report cases of academic dishonesty to the instructor.

Note: This is not an all-inclusive list, but the following are examples of violations of the UNCC Code of Student Academic Integrity:

1. Use of any calculator except a basic, four-function calculator during exams.
2. Use of a smartphone, smart watch, and/or Internet-accessible device during exams and/or graded in-class exercises.
3. Not having all notes put away (completely out-of-sight) during exams and/or graded in-class 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, online 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.
7. Calling out Poll Everywhere answers before the time has expired.
8. Allowing another student to copy your exam, homework, and individual graded exercises. This is called "complicity" and makes you an accomplice.
9. Not reporting another student that you know is cheating. This is another type of "complicity." If you observe cheating, please discreetly report it to the instructor.
10. Removing an exam (in part or in full) in any format (hard or electronic) from the classroom.
11. 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 instructor reserves the right to make changes. Notice of any such changes will be communicate during class and via Canvas and/or e-mail.

Session #	Date	Chapter
1	Mon. 1/14	Introduction; Chapter 1
-	Mon. 1/21	NO CLASS   MLK DAY
2	Mon. 1/28	Chapter 2
3	Mon. 2/4	Chapter 3
<b>Exam I</b>	<b>Fri. 2/8</b>	<b>Exam I (Ch. 1-3) @ 5:30 PM</b>
4	Mon. 2/11	Chapter 4
5	Mon. 2/18	Chapter 5
6	Mon. 2/25	Chapter 6
-	Sun. 3/3 at 11:59 PM EST	The "Comprehensive Accounting Cycle" review project (covers Chapters 1-4) administered online through WileyPlus is due
-	Mon. 3/4	NO CLASS   SPRING BREAK!
7	Mon. 3/11	Review Chapters 4-6 for Exam II
<b>Exam II</b>	<b>Fri. 3/15</b>	<b>Exam II (Ch. 4-6) @ 5:30 PM</b>
8	Mon. 3/18	Chapter 8
9	Mon. 3/25	Chapter 9
10	Mon. 4/1	Chapter 10
11	Mon. 4/8	Review Chapters 8-10 for Exam III
<b>Exam III</b>	<b>Fri. 4/12</b>	<b>Exam III (Ch. 8-10) @ 5:30 PM</b>
12	Mon. 4/15	Chapter 11
13	Mon. 4/22	Chapter 12
14	Mon. 4/29	Review for Final Exam
<b>Final</b>	<b>Thurs. 5/2</b>	<b>Comprehensive Final Exam (Ch. 1-6, 8-12) from 8:00 - 11:00 AM</b>