



ACCT 2121-092
Principles of Accounting I
Spring 2019
Thursdays 7:00-9:45 PM (and three Fridays starting at 5:30 PM)
Colvard 4123

※ **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: Steven Kanczewski, MSA, CPA

E-mail: skanczew@uncc.edu

Office Location: Friday 248

Office Phone: (704) 687-1905

Office Hours: Thursdays from 5:00-7:00 PM and by appointment. To make an appointment, please e-mail me. Please do not hesitate to contact me! Three of the most powerful words in the English language are “I need help.”

※ **TEXTBOOK AND CALCULATOR**

Textbook: The textbook for this class is *Financial Accounting: Tools for Business Decision Making, 8th 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: <https://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, please visit: uncc.bncollege.com

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>

Thurs. 1/10	FIRST DAY OF CLASS
Wed. 1/16 @ 11:59 PM	Last day to drop course w/ no grade
Mon. 2/11 @ Noon	Early alert of unsatisfactory grades through UNCC Connect
Thurs. 2/14	Substitute teacher: Michele Belue
Thurs. 2/21	Substitute teacher: Roger Mobley
Fri. 3/1	Reporting of unsatisfactory grades
Thurs. 3/7	NO CLASS – SPRING BREAK
Tues. 3/19 @ 11:59 PM	Last day to withdraw from course with grade of “W”
Thurs. 4/25	LAST DAY OF CLASS
Wed. 5/1	Reading Day
Thurs. 5/2 @ 8:00 AM	Final exam for all ACCT 2121 sections

※ **GRADING**

Your grade will be calculated as follows:

Component	Chapters	Date*	Points	Percentage
Exam #1	1-3	Fri. 2/1 5:30-7:30 PM	100	16.67%
Exam #2	4-6	Fri. 3/1 5:30-7:30 PM	100	16.67%
Exam #3	8-10	Fri. 4/5 5:30-7:30 PM	100	16.67%
Cumulative Final Exam	1-6, 8-12	Thurs. 5/2 8:00-11:00 AM	120	20.00%
Homework	1-6, 8-12	Various	90	15.00%
Comprehensive Accounting Cycle Review Project	1-4	Due date TBD (after Exam #1 but before Exam #2)	30	5.00%
Real World Applications project	N/A	Due date TBD (after Exam #3 but before the Final Exam)	30	5.00%
Class Participation (In-class Exercises to be collected and graded)	N/A	Semester-long	15	2.50%
Attendance (taken at random)	N/A	Semester-long	15	2.50%
TOTAL			600	100.00%

*Note: Dates are subject to change (contingent on inclement weather and/or unforeseen emergencies).

The grading scale is:

- A = 540 to 600 points
- B = 480 to 539 points
- C = 420 to 479 points
- D = 360 to 419 points (at-risk student)
- F = below 360 points

※ DESCRIPTION OF GRADED COMPONENTS

Exams (420 points or 70%)

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.

Exams #1, #2, and #3: 100 points or 16.67% each

- Multiple Choice = 72 points
 - 24 questions * 3 points each
- Open-Ended = 28 points
 - # of questions and amount of points associated w/ each question will vary each exam
 - Partial credit will be awarded

Comprehensive Final Exam: 125 points or 20%

- Exact distribution to be determined
- Will consist of both Multiple Choice and Open-Ended

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 instructor 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:

- 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 instructor'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 instructor might throw out this question at his discretion.

Homework (90 points or 15%)

$$\text{Homework} = 90 \text{ points} * [\text{points earned} \div \text{points available}]$$

Homework will be completed online in Canvas. It is your responsibility to keep track of the due dates, which will be announced on Canvas and in class. After the due date, the WileyPlus software will allow you to see the correct answers to the homework problems in Canvas. This explains why late homework assignments are **NOT** accepted; each late assignment will result in an automatic **zero**. However, **one homework assignment (your lowest score) will be dropped.**

To mirror the exams, homework will be a combination of Multiple Choice and Open-Ended.

- You will have two (2) attempts for each Multiple Choice question.
- You will have four (4) attempts for each Open-Ended question.

Accounting Cycle Review project (30 points or 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 is an individual project. It will be completed online in Canvas.

Real World Applications project (30 points or 5%)

The Real World Applications project is an individual project. It is **NOT** completed online in Canvas. Instead, it will involve Bank of America Corporation’s annual Form 10-K for the fiscal year ended December 31, 2018. The instructor will provide more details as we approach the due date.

Class Participation (In-class Exercises) (15 points or 2.5%)

$$\text{Class Participation} = 15 \text{ points} * [\text{points earned} \div \text{points available}]$$

The instructor will measure class participation objectively through in-class exercises, which will be collected and graded. Additionally, one student will earn 6 points (1%) by virtue of winning the “Class Participation Raffle” at the end of the semester.

Attendance (15 points or 2.5%)

Attendance will not be taken every class but is VERY IMPORTANT. The instructor will randomly take attendance during five of the 15 class sessions.

Extra Credit

The instructor might offer extra credit at his discretion.

※ **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; 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 instructor).

※ 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 communicated during class and via Canvas and/or e-mail.

Session #	Date	Chapter
1	Thurs. 1/10	Introduction; Chapter 1
2	Thurs. 1/17	Chapter 2
3	Thurs. 1/24	Chapter 3
4	Thurs. 1/31	Chapter 1-3 recap (to prepare for Exam #1)
Exam #1	Fri. 2/1	Exam #1 (Ch. 1-3) @ 5:30 PM
5	Thurs. 2/7	Chapter 4
6	Thurs. 2/14	Chapter 5 (Michele Belue)
7	Thurs. 2/21	Chapter 6 (Roger Mobley)
8	Thurs. 2/28	Chapter 4-6 recap (to prepare for Exam #2)
Exam #2	Fri. 3/1	Exam #2 (Ch. 4-6) @ 5:30 PM
-	Mon. 3/7	NO CLASS: SPRING BREAK
9	Thurs. 3/14	Chapter 8
10	Thurs. 3/21	Chapter 9
11	Thurs. 3/28	Chapter 10
12	Thurs. 4/4	Chapter 8-10 recap (to prepare for Exam #3)
Exam #3	Fri. 4/5	Exam #3 (Ch. 8-10) @ 5:30 PM
13	Thurs. 4/11	Chapter 11
14	Thurs. 4/18	Chapter 12
15	Thurs. 4/25	Chapter 11-12 recap (to prepare for Final Exam); Class Participation Raffle; Course Evaluations
Final Exam	Thurs. 5/2	Comprehensive Final Exam (Ch. 1-6, 8-12) from 8:00-11:00 AM