Welcome to ACCT 2121, Principles of Accounting I at UNC-Charlotte! I am looking forward to getting to know each of you this term and helping you succeed in this course, at the University, and in your career.

Keep in mind that your primary goal in this course is to enhance your professional career. Accounting is a subject that is vital to any career in Business and very useful in most other careers and life in general. It is a challenging curriculum, but also very rewarding if you stay on top of the materials and give the class the proper time and attention.

Course Description in the University Catalog
ACCT 2121. Principles of Accounting I. (3) Fundamental accounting principles, with emphasis on the use of financial accounting data and analysis of financial statements. Prerequisite: sophomore standing or consent of department.

Textbook & Course Resources
You are required to purchase:

1. WileyPlus (software through which you will submit your homework and quizzes);
2. The textbook = Financial Accounting, 8th Edition by Kimmel, Weygandt, & Keiso; publisher is Wiley. (see below for format options and recommendations)

Textbook:
The publisher has made a "bundle", which consists of the new printed text and a WileyPlus code, available at a reduced cost. This can be purchased directly from the publisher.

Important! (#1) The code for WileyPlus comes with all NEW textbook bundles sold directly from the publisher and at the UNCC 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.

Important! (#2) To register for WileyPlus, you should be able to simply click on the link given on the class Canvas page 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.
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 decisions on accounting information. Upon completion of the first year of accounting, students 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. increase the awareness of the importance of information technology with regard to financial information, and
5. understand the global perspective of accounting and business.

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

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Three midterm examinations (100 points each)</td>
<td>300</td>
</tr>
<tr>
<td>Final examination (comprehensive)</td>
<td>120</td>
</tr>
<tr>
<td>Attendance</td>
<td>30</td>
</tr>
<tr>
<td>Quizzes</td>
<td>45</td>
</tr>
<tr>
<td>Comprehensive Accounting Cycle Review</td>
<td>30</td>
</tr>
<tr>
<td>Homework</td>
<td>75</td>
</tr>
<tr>
<td>Total</td>
<td>600</td>
</tr>
</tbody>
</table>

The following grading scale will be used:

- Points Accumulated
- Letter Grade

<table>
<thead>
<tr>
<th>Points Accumulated</th>
<th>Letter Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>90 to 100 percent of total points</td>
<td>A</td>
</tr>
<tr>
<td>80 to 89 percent of total points</td>
<td>B</td>
</tr>
<tr>
<td>70 to 79 percent of total points</td>
<td>C</td>
</tr>
<tr>
<td>60 to 69 percent of total points</td>
<td>D</td>
</tr>
<tr>
<td>Below 60 percent of total points</td>
<td>F</td>
</tr>
</tbody>
</table>

***It is the student's responsibility to keep track of his/her grades.***

Policy on “Curves”
There will be no curves on any of the quizzes, exams, or final course grade. A student’s final numerical average will determine his/her letter grade for the course (i.e., 89.5% = A, 89.4% = B). No extra credit work will be provided.
**Attendance**

Regular class attendance is expected. Attendance will be taken at each class meeting. Students are expected to arrive on time and remain for the entire class. Excessive tardies may result in a grade reduction, at the discretion of the professor, as they are disruptive to the other students. Students will receive a warning regarding excessive tardies prior to the grade reduction. **Students must assume full responsibility for material covered and assignments given during a missed class.**

**Class webpage**

For classroom assignments, scheduling, setting an appointment with the professor, etc, use canvas:

[http://canvas.uncc.edu/](http://canvas.uncc.edu/)

**Examinations* (Subject to Change – Announced In Class)**

Three mid-term exams (during class): Jan 30th, February 27th, April 3rd

Final exam: Tuesday, May 8 (6:30 – 9:30 p.m.)

*dates subject to change at professor’s discretion. Any changes will be announced in class and on the course Canvas page.

It is the student’s responsibility to make arrangements to take the exams at the designated times. **Make-up examinations will be given only for documented exceptions.** Exceptions are at the discretion of the Professor and are limited to university sanctioned conflicts and must be pre-arranged. An unexcused absence from an examination will result in a grade of zero for that exam. There are only two acceptable explanations for an unexcused absence from an exam: severe personal illness and death in the family. The excuse must be appropriately documented and presented to me within two days following a missed exam. Please contact me via email if you have a true emergency!

**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. Students must refrain from displaying behaviors that may be annoying to other students and must keep their focus on their test booklet.

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**Use of Scantron Answer Sheets**

Exams will use the machine-graded “Scantron” answer sheet. These scantrons sheets will be provided. You do not need to purchase them in advance. All answers to multiple choice questions must be on the Scantron sheet in order to be considered. Answers on the test will not be considered. Be certain that all stray marks and “erased” wrong answers are fully erased prior to submitting the Scantron. No grade adjustments will be made due to errors in completing the Scantron. You should complete the Scantron answer sheet as you are taking the exam or quiz; don’t wait until the end of the allotted time to complete the Scantron.
Policy on Regrading Exams
Students may sometimes justifiably question the grading of their examinations. If the situation occurs, write the number of the question to be regraded, along with the reason, on the cover of the examination. Request for regrading must be submitted immediately after you review your exam results.

Policy on Retaining Exams
Students have the opportunity to review their exam during my office hours by appointment. If time allows, exams will be returned during class, discussed and then re-collected. Students are not allowed to leave the classroom with the exams. Non-adherence to this policy will result in an automatic grade of zero for the exam, as well as academic integrity charges being filed against the offending student.

Homework
Timely completion of homework assignments is ABSOLUTELY CRITICAL to your success in the course. Homework will be completed using WileyPlus, through which students will receive immediate feedback as to whether the assignment was completed correctly. It is your responsibility to know the due date for homework assignments throughout the term. You should print the answers so that you can bring your work/questions to class and also be able to study the problems later. Late homework will not be accepted.

General Expectations
Students are expected to come to class prepared. Assignments are to be read prior to the class period for which they are assigned. Handouts are to be printed prior to the class period during which the chapter will be discussed. Assigned homework is to be completed prior to the class period during which the homework will be reviewed. Students are expected to attend every class, arrive on time, and remain the entire period.

Email Etiquette
Email is my preferred means of communication (other than face to face). I will check email daily. In all emails to any professor use real words, proper capitalization, correct grammar and punctuation. Begin the email with a proper salutation such as “Mr. Mobley”, “Professor Mobley” or “Dear Professor”. Be sure to include your name at the end of the email. Emails without a salutation where you simply state your request or those beginning with “Hey” or “Hey Professor” or emails where you do not include your name at the end of the email will not be responded to.

Office Consultations
My scheduled office hours are from 6:00pm to class time Tuesday in the class room. Please email me to schedule an appointment. If you need to see me at any other time, talk to me after class and we will make an appointment at a mutually convenient time.

Classroom Conduct
You are on the path to becoming professionals. Appropriate classroom etiquette and conduct are expected:

- Cell phones should be silenced
- Laptop computers and tablets should be used only for accessing class materials
- Disruptive and/or disrespectful behavior (for example, sleeping during class) is not allowed
- Talking during a lecture is not allowed
- Disrespectful and/or vulgar language is not allowed
- Inappropriate behavior will result in a grade reduction, at the professor’s discretion.
**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 sign up for an appointment online (www.ucae.uncc.edu; click on Tutorial Services.) Additionally, each week there will be opportunities for small group (drop in) sessions that may consist of: (1) labs led by graduate accounting students and (2) Supplemental Instruction sessions led by undergraduate students who were very successful in Acct 2121. **Again, there is no charge for any of these services.** Students should take advantage of these opportunities regularly during the semester.

**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 see me within the first week and also contact the Office of Disability Services (Fretwell 230) 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.

**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 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 instructor 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, therefore, should be and 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 the code can be obtained from the Dean of Students Office (King 217.)

The following are considered violations of the Code (but 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.
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/exam 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.

**Students are expected to report cases of academic dishonesty to the course instructor.**
<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>9-Jan</td>
<td>T</td>
<td>Intro &amp; Chap 1</td>
</tr>
<tr>
<td>16-Jan</td>
<td>T</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>23-Jan</td>
<td>T</td>
<td>Chapter 3</td>
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<tr>
<td>30-Jan</td>
<td>T</td>
<td>Exam 1 (Chaps 1-3)</td>
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<tr>
<td>6-Feb</td>
<td>T</td>
<td>Chapter 4</td>
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<tr>
<td>13-Feb</td>
<td>T</td>
<td>Chapter 5</td>
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<tr>
<td>20-Feb</td>
<td>T</td>
<td>Chapter 6</td>
</tr>
<tr>
<td>27-Feb</td>
<td>T</td>
<td>Exam 2 (Chaps 4-6)</td>
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<tr>
<td>6-Mar</td>
<td>T</td>
<td>Spring Recess</td>
</tr>
<tr>
<td>13-Mar</td>
<td>T</td>
<td>Chapter 8</td>
</tr>
<tr>
<td>19-Mar</td>
<td></td>
<td>Last day to withdraw</td>
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<tr>
<td>20-Mar</td>
<td>T</td>
<td>Chapter 9</td>
</tr>
<tr>
<td>27-Mar</td>
<td>T</td>
<td>Chapter 10</td>
</tr>
<tr>
<td>3-Apr</td>
<td>T</td>
<td>Exam 3 (Ch 8-10)</td>
</tr>
<tr>
<td>10-Apr</td>
<td>T</td>
<td>Chapter 11</td>
</tr>
<tr>
<td>17-Apr</td>
<td>T</td>
<td>Chapter 11 &amp; begin Ch 12</td>
</tr>
<tr>
<td>24-Apr</td>
<td>T</td>
<td>Chapter 12</td>
</tr>
<tr>
<td>1-May</td>
<td>T</td>
<td>IFRS</td>
</tr>
<tr>
<td>8-May</td>
<td>T</td>
<td>Final - Class Time</td>
</tr>
</tbody>
</table>
By signing this page and giving it to my instructor, I am confirming that:

1. I have read carefully, understand, and will follow all of the guidelines, statements, and requirements stated in this ACCT 2121 Spring 2017 Syllabus.
2. I understand that the grade I earn in this class is my responsibility.
3. I understand that our class is a learning community. I will support my learning and the learning of my classmates and instructor by coming to class prepared, participating fully in class, completing my work, and complying with the classroom conduct section of this syllabus.

_________________________  ___________________________  ________________
Please sign your name above  Print your name  Date