Welcome to ACCT 2121, Principles of Accounting at UNC-Charlotte! I am looking forward to getting to know each of you this term and helping you succeed in this course, in 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
Fundamental accounting principles with emphasis on the use of financial accounting data and the analysis of financial statements. Prerequisite: sophomore standing or consent of department.

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, 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. increase the awareness of the importance of information technology with regard to financial information, and
5. understand the global perspective of accounting and business.
Textbook & Course Resources
You are required to purchase:

1. NXT “clicker” by Turning Technologies (please purchase through UNCC bookstore, Miner Books or Gray’s to make sure you get the right one);
2. WileyPLUS (includes the electronic version of the text and software through which you will submit your homework);
3. a textbook (may be the electronic version, a hardcover version, or a binder-ready version)

Financial Accounting, 6e, by Kimmel, Weygandt, and Kieso
The publisher is Wiley.

The publisher has made the following "bundle" available to you at a greatly reduced cost - it is available at the UNCC bookstore, Miner Books, and at Gray’s:

Alternatively, you will need to purchase WileyPLUS separately if you prefer to either
   (a) purchase a new or a used hardcover copy; or
   (b) use only the included on-line text:

Note: Purchasing only WileyPLUS is an acceptable option but we often work problems in class & it’s tough to follow what’s going on unless you have the text with you. The binder-ready version enables you to bring just the relevant chapters to class. The bundle is about the same price as the electronic version by itself.

To register for WileyPLUS, go to this URL: http://edugen.wileyplus.com/edugen/class/cls279397/ and click “Register”. The publisher is giving us an open-access grace period until September 10. You’ll be prompted to enter the code that comes with your bundle (be sure to not lose it!) or pay for access to WileyPLUS at that time.

For those that are repeating this class: Be sure to log into the URL above. The one for last semester won’t work. Your code from last semester should still work. Please let me know if you have any issues with it.

On-line homework
Homework is a required part of the course. Your homework grade will be factored into your overall grade as explained below. Please pay close attention to the cut-off dates and times for all assignments. After a homework assignment is closed, it cannot be opened back up. Use the following link to access the on-line homework:
http://edugen.wileyplus.com/edugen/class/cls279397/

For classroom assignments, scheduling, setting an appointment with the professor, etc, use moodle: https://moodle.uncc.edu

Office Consultations
My scheduled office hours are between 2:30 to 4:00pm every Monday and Wednesday. Please make an appointment through the scheduler in Moodle to set up a consultation. 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.
**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 points</td>
</tr>
<tr>
<td>Comprehensive final exam</td>
<td>200 points</td>
</tr>
<tr>
<td>Semester project</td>
<td>50 points</td>
</tr>
<tr>
<td>WileyPLUS homework</td>
<td>50 points</td>
</tr>
<tr>
<td>Quizzes and other assignments</td>
<td>100 points</td>
</tr>
<tr>
<td>Clicker points</td>
<td>50 points</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>750 points</strong></td>
</tr>
</tbody>
</table>

The following grading scale will be used:

<table>
<thead>
<tr>
<th>Numerical Grade</th>
<th>Letter Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>675.0+ total points</td>
<td>A</td>
</tr>
<tr>
<td>600.0 – 674.99 total points</td>
<td>B</td>
</tr>
<tr>
<td>525.0 – 599.99 total points</td>
<td>C</td>
</tr>
<tr>
<td>450.0 – 524.99 total points</td>
<td>D</td>
</tr>
<tr>
<td>Below 450.0 total points</td>
<td>F</td>
</tr>
</tbody>
</table>

Note that the determination of your final course grade will be based on the total amount of points you earn and not by the percentage of the points you earn to the total amount of points available. For example, if you earn a total of 590 total points, your course grade is a “C”.

The grading scale is based on the assumption that the student’s class behavior is professional. The instructor may reduce the final grade in the event that a student has not exhibited professional behavior. For the University’s policy relating to course grades click on the following link: [http://www.legal.uncc.edu/policies/GradeAppeal.html](http://www.legal.uncc.edu/policies/GradeAppeal.html)

It’s your responsibility to keep track of your grades.

The WileyPLUS grade will be determined as follows:

\[
\text{Wiley Online Homework Grade} = 50 \times \left( \frac{\text{Points earned}}{\text{Points Available}} \right)
\]

Any bonus points earned will be added to the numerator but not the denominator.

Clicker points will be determined as follows:

\[
\text{Clicker Points} = 50 \times \left( \frac{\text{Points earned}}{\text{Points available}} \right)
\]

The Quiz grade will be determined as follows:

\[
\text{Quiz Grade} = 100 \times \left( \frac{\text{Points earned}}{\text{Points Available}} \right)
\]

You will be able to drop the lowest quiz grade.
Your semester grade for this course will be determined by the total number of points you earn on homework (Wiley), classroom participation (clickers), the semester project, and quizzes and exams during the semester. Factors and circumstances other than your total points will not be considered. Please note there will be no “extra credit” work available, and exams may not be curved. Please don’t ask me to grade you differently than other students or to raise your end-of-semester grade—it won’t happen.

**Attendance Policy**
Regular class attendance is expected but not required. Remember that in each class we will have clicker questions, so a missed class will hurt your point total. As a result, excessive absences will impact your final grade. **Students assume full responsibility for material covered and assignments given during a missed class.**

**Examinations:**
Examinations will be given on the dates and times that are shown on Moodle and the tentative class schedule attached.

*Note – The Final Exam is scheduled for Friday December 7 from 8:00 to 11:00am.*

Exams will generally be in multiple-choice format. The final exam is will be comprehensive.

It’s your responsibility to make arrangements to take the exams at the designated times. **Make-up examinations will be given only for documented exceptions.** These exceptions are at my discretion. An unexcused absence from an examination will result in a grade of zero for that examination. There are only three acceptable excuses for missing an exam: personal illness, death in the family and required school functions. Students with a conflicting required school functions must furnish documentation prior to the exam. Other excuses must be appropriately documented and presented to me within 24 hours of the missed mid-term exam. If you miss the final exam, you must submit a documented excuse to me within 24 hours of the exam.

A documented illness requires an official signed statement from a doctor or emergency room stating that you were seen on or shortly before the exam date, and that you were unable to take the exam when scheduled. A statement clearing you to return to classes isn’t acceptable. A specific diagnosis must be included on the statement.

All make-up exams will probably be a different format than the regularly scheduled exams. Make-up exams are generally short-answer.

Please contact me via email if you have an emergency! If you know in advance that it is unavoidable for you to take your exam as scheduled (for one of the above reasons only) please let me know as soon as you become aware of the conflict so that alternate arrangements can be made. Since the exams are scheduled far in advance, work conflicts won’t be considered, as you should have time to make arrangements with your employer well in advance in the exam dates. Family vacations or other social activities will not be considered as valid conflicts.

**Conduct during an Examination**
You are expected to respect each other at all times. You should behave appropriately during an examination. Refrain from displaying behaviors that may be annoying to other students. Keep your focus on your test booklet. If you wear a hat with a brim, you will be asked to either take it off or to turn it
backward. You’ll have to leave all of your belongings (including purses, computers, cell phones and bookbags) in the front of the room, so it’s not a good idea to bring a lot of stuff to the exam.

Use of a Calculator during an Exam
You should bring to each class a basic, four-function calculator. You will need it for class exercises and exams. Only calculators with a small window will be allowed during exams. Use of a programmable calculator is prohibited during an examination. Students should acquire a basic, four-function calculator for use during an exam in this course. Cell phones are not permitted to be used as calculators.

Policy on Retaining Exams
I’ll make every effort to return exams to you on a timely basis. Exams will be returned, discussed and then re-collected. This will be your only opportunity to view your exam. All exams will be kept in my office; under no circumstances will be returned to students. If you don’t return your exam, that’s considered a violation of the Code of Academic Integrity and will result in an automatic grade of zero for the exam plus academic integrity charges.

Policy on Re-grading Exams
Students justifiably sometimes question the grading of their examinations. I’ll reconsider the grading of a question if you adhere to the following procedure: On the cover page of the examination, write the number of the question to be regraded along with the reasons for the requested re-grading. Reasons are essential! A request for re-grading must be submitted immediately after you get back your exam results.

Use of Scantron Answer Sheets
Exams will use the machine-graded “Scantron” answer sheet. All answers to objective problems must be included on the Scantron sheet. 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.

Classroom Conduct
You are required to have access to your textbook while attending class. You should bring with you to every class a pencil, notebook papers and a calculator so that you can follow take notes on how to solve problems.

All electronic devices and wireless phones must be turned off during class. On-line shopping, emailing and other activities on the Internet that are not related to the class are prohibited. You will be dismissed from class if your wireless phone rings or if you get caught using the computer for activities that are not related to the class.

You are on the path to becoming a professional. Appropriate classroom etiquette and conduct are expected. You are expected to come to class on time and to remain the entire time. Eating, reading, and use of tobacco products in class are considered inappropriate and disrespectful.

General expectations
Students are expected to come to class on time and prepared. Assignments are to be read prior to the class period for which they are assigned. Homework should be completed within the time period assigned.
Do not underestimate the difficulty of this course. Many students struggle with Financial Accounting. I hope you will not have too much trouble with this course. Some suggestions to help ensure success are:

1. **Study the material in advance** of class coverage. Class time should be used to reinforce what you have already learned and to seek further explanation from the instructor.
2. **Do homework in advance.** Struggling with the material is expected and is a natural part of the learning process in this course.
3. **Do not hesitate to ask questions in class and participate in class discussion.**
4. **Persist in your attempt to understand** the material & let me know immediately if you experience any difficulty.
5. **Practice, practice and more practice.** You cannot “read” accounting. The only way to learn accounting is to spend hours completing problems and exercises.

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**The Belk College 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**

All UNC Charlotte students are expected to strictly observe the UNC Charlotte Code of Student Academic Integrity. The text of the Code can be found at [http://www.legal.uncc.edu/policies/ps-105.html](http://www.legal.uncc.edu/policies/ps-105.html)
### Key dates – Fall 2012

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>August 19, 2012</td>
<td>Last day to cancel all classes with no charges * 11:59 PM</td>
</tr>
<tr>
<td>August 20, 2012</td>
<td>First day of classes</td>
</tr>
<tr>
<td>August 29, 2012</td>
<td>Last day to register, add, drop with no grade via the web * 11:59 PM</td>
</tr>
<tr>
<td>September 3, 2012</td>
<td>Labor Day - University Closed</td>
</tr>
<tr>
<td>October 8, 2012 - 9, 2012</td>
<td>Student Recess - no classes</td>
</tr>
<tr>
<td>October 29, 2012</td>
<td>Last day to withdraw from a course with a 'W' grade (and retain other courses) * 11:59 PM</td>
</tr>
<tr>
<td>November 19, 2012</td>
<td>Deadline to withdraw from all courses with 'W' grade * 11:59 PM</td>
</tr>
<tr>
<td>November 21 - 24, 2012</td>
<td>Thanksgiving Break - no classes</td>
</tr>
<tr>
<td>November 22 - 23, 2012</td>
<td>University Closed</td>
</tr>
<tr>
<td>December 5, 2012</td>
<td>Last day of classes</td>
</tr>
<tr>
<td>December 6, 2012</td>
<td>Reading Day</td>
</tr>
<tr>
<td>December 7 - 14, 2012</td>
<td>Final Examinations</td>
</tr>
</tbody>
</table>