Course Syllabus

PRINCIPLES OF ACCOUNTING I

ACCT 2121-009 (MW 12:30pm – 1:45pm) MCEN 116

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"If all the students who slept through lectures were laid end to end, they'd be a lot more comfortable."
~ Anonymous

“Definition of a college professor: someone who talks in other people's sleep.”
~ W. H. Auden

Welcome to ACCT 2121, Financial Accounting at UNC Charlotte! I hope you will find this course to be one of your best learning experiences at UNCC. I'm looking forward to getting to know each of you this semester 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. Don’t approach the course material as if your only goal is to perform well on exams. You should make every effort to attend class. If you skip class, you will find yourself continually struggling to catch up. The best thing to do is plan ahead and budget your time appropriately so you can keep up in every class.

**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, management 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, interpersonal, 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.

Do not underestimate the difficulty of this course. Many students struggle with accounting. I hope you won’t have too much trouble with the material. If you do, here are some suggestions:

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 and get help immediately if you experience any difficulty.

5. **Practice, practice and more practice.** You cannot “read” accounting. The only way to learn accounting is to invest the time completing problems and exercises.
6. **Go to tutoring!** We’ll have multiple tutoring opportunities available. Information and schedules will be posted in Moodle.

7. **Use the forums.** I’ve set up a general forum and a student forum in Moodle. That’s the best place for you to interact with your fellow students. It’s fine to ask questions about homework.

**Textbook & Course Resources**

You are required to purchase:

1. NXT “clicker” by Turning Technologies

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, 7e, by Kimmel, Weygandt, and Kieso (Wiley & Sons, publisher)`

The publisher has made the following "bundle" available to you at a greatly reduced cost it is available at the UNCC bookstore 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.

Repeat customers: If you purchased a code last fall and have decided to take the course again this semester, your code from last semester will work. Login using the link below.
To register for WileyPLUS, go to this URL:

http://edugen.wileyplus.com/edugen/class/cls407180/

and click “Register”. The publisher is giving us a 14-day grace period, so if you don’t have the funds for the book immediately, go ahead and register for WileyPlus. You can pay for it within 14 days, or you can buy the bundle (recommended!) and use the code that comes with the bundle. That way you can go ahead and start on your homework before the semester starts. You will have assignments due on day one.

**Homework**

**Timely completion of homework assignments is CRITICAL to your success in the course.** Most homework will be completed using WileyPLUS, through which you will receive immediate feedback as to whether the assignment was completed correctly. There are multiple WileyPLUS assignments per chapter. It is your responsibility to know the due date for homework assignments throughout the semester. The due date are posted in WileyPlus.

Please be aware that you will have homework on material BEFORE we discuss it in class. If you don’t do the advanced preparation for class, you will find it very difficult to keep up.

There’s a new tool in WileyPLUS called Orion. It is a very good study tool, especially for vocabulary and general concepts. You are expected to complete the applicable Orion for each chapter before we begin that chapter in class. **Orion is a good tool for you to use to prepare for a class so you’ll be familiar with the material.**

**Clickers**

We’ll be using clickers this semester. Clicker questions will be asked throughout each class session. You will not be able to earn credit for clicker questions if you forget to bring your clicker to class. Please be aware that it’s a violation of the code of academic integrity for you to submit answers to clicker questions for someone else or to ask someone else to submit answers to clicker questions for you.
**Attendance**

Research shows that students who attend class regularly perform better on exams. One can assume, therefore, that there is a negative relationship between skipping class and grades. You should view class attendance as a personal investment in your future.

So here’s my policy: You’re expected to attend, to arrive on time and to stay the entire class period. You can expect clicker questions each class, and you won’t be able to make up any clicker points.

**Classroom Conduct**

You’re on the path to becoming professionals. Appropriate classroom etiquette and conduct are expected. I know that the following is a whole laundry list that most of you don’t need. It’s for the few folks that do need it. Here are some basic conduct DOs and DON’Ts:

- **DO** come to class with your textbook, handout and/or notebook paper, something to write with, and a basic calculator.

- Cell phones and other electronic devices should be turned off. (If you’re expecting an important phone call, please let me know before the start of class, and please put your ringer on vibrate.)

- It’s fine to bring your laptop or tablet to class to take notes, but you shouldn’t be using it for any non-course related purpose.

- Disruptive and/or disrespectful behavior is not allowed. Please refrain from any behavior that may be distracting or annoying to me or to your classmates.

- Unless it's an emergency, please do not leave class before it’s over. If you know that you’re going to have to leave early, please be kind enough to let me know that you will need to leave early, and choose a seat near the exit.

- It’s fine to bring a drink and snack to class. That’s the limit. Please don’t bring a meal. Please eat meals outside the room before you come to class.

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**Calculators**

You should bring to each class a basic, four function calculator. You will need it for class exercises and exams. Only four function calculators will be allowed during exams. Since your cell phones should be turned off in class, you should bring a calculator with you. I strongly urge you to purchase 2 calculators and have both of them with you. These calculators are inexpensive (get them at one
of the Dollar stores) and have a tendency to fail at the worst possible times (during an exam), so it pays to have a back-up calculator handy.

**Tutoring**

Individual tutoring (by appointment) is provided at no cost at The University Center for Academic Excellence in Fretwell. Contact UCAE (Fretwell 318K - 704-687-2163) for an appointment. You can also log-in online to sign up for a tutoring appointment. Go to www.ucae.uncc.edu and click on Tutorial Services.

Masters of Accountancy students will hold regular study sessions. Beta Alpha Psi, the Accounting and Finance honor society, will provide tutoring just prior to exams.

**Study Groups**

Study groups are very useful. If you want to form a group and really don't know the other students, you can use one of the forums in Moodle to contact other folks. You can reserve small rooms in the library for group study.

**Grading Policy**

Your grade will be determined based on your accomplishment in the following areas:

- Three midterm examinations (100 points each) 300
- Comprehensive final exam 150
- WileyPLUS homework 100
- Clicker points and other assignments 50

Total 600

**Numerical Grade**

The following grading scale will be used: Letter Grade

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<thead>
<tr>
<th>Grade</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>540.0+ total points</td>
</tr>
<tr>
<td>B</td>
<td>480.0 – 539.99 total points</td>
</tr>
<tr>
<td>C</td>
<td>420.0 – 479.99 total points</td>
</tr>
<tr>
<td>D</td>
<td>360.0 – 419.99 total points</td>
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</tbody>
</table>
Note that the determination of your final course grade will be based on the total number of points you earn and not by the percentage of the points you earn to the total number of points available. For example, if you earn a total of 500 total points, your course grade is a “B”.

Your semester grade for this course will be determined by the total number of points you earn on exams, quizzes, clickers, and homework assignments including the Semester Project during the semester — period. Points for Homework and Clicker Questions will be determined based on the percentage of points earned to the total points available for those activities applied to the assigned values above. (Portions of the following paragraph are from the University’s Policies and Procedures for Appeals of Final Course Grades; for more information, see http://legal.uncc.edu/policies/GradeAppeal.html):

Determination of final course grades and policies and procedures regarding grades is the responsibility of faculty, not students. Thus, the grading policies, procedures, and scales in your courses at UNC Charlotte are not open to debate, negotiation, or appeal. It is inappropriate for a student to contact a faculty member at the end of the semester in an attempt to influence the faculty member’s determination of final course grades. This includes, but is not limited to, asking the faculty member to raise the student’s grade for any reason. However, if you believe your final course grade assigned by the instructor was the result of a clear and material mistake in calculating or recording grades, you should contact the instructor, who will explain how the grade was determined. Your inquiry to the instructor should occur as soon as possible after the formal grade report is received. If you are unable to resolve the grievance through consultation with the instructor, a written request for review of the course grade may be submitted to the Chair of the Department in which the course was taught. Requests for review must be submitted within the first four weeks of the next regular academic semester.

The exam schedule is included on the tentative Class Schedule in Moodle. Exams will generally be in multiple-choice format.

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 and only 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
**immediate family and required school functions.** Students with a conflicting required school function must furnish documentation prior to the exam. Other excuses must be appropriately documented and presented to me within 24 hours of the missed midterm exam. If you miss the last 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. **The statement must clearly state that you were unable to attend class the day of the exam.**

Be aware that make-up exams tend to be more difficult than the original, so you should make every effort to take the exams at their scheduled times.

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 advise me as soon as you become aware of the conflict so that alternate arrangements can be made. Please be aware that, 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 of the exam dates. Please also be aware that family vacations or other social activities will not be considered as valid conflicts.

**Conduct during an Examination**

You’re expected to respect each other at all times. Please 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 will be required to leave all of your belongings (including purses and bookbags) in the front of the room. (It’s a good idea to not bring anything valuable on exam day.)

If you’re **late to class on an exam day** and any students have finished the exam and already left the classroom, you will not be allowed to take the exam.

You may, of course, leave class after you finish and turn in your exam. However, you may not leave during the exam and then come back to finish it. Once you leave the classroom, that’s it – you’re finished with the exam – so it might be good to visit the restroom right before the exam begins.

I will make every effort to review exams with the class on a timely basis. Exams may be returned, discussed and then recollected. All exams will be kept in my office; under no circumstances will exams be returned to students. Students are not allowed to take an exam out of the classroom for any reason. Violation of this policy is considered a violation of the Code of Academic Integrity and will result in an automatic grade of zero for the exam. Academic integrity charges will also be
filed.

**Academic Integrity**

Students have the responsibility to know and observe the requirements of The UNCC Code of Student Academic Integrity [http://legal.uncc.edu/policies/up-407](http://legal.uncc.edu/policies/up-407). 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 professor 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, and 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. In almost all cases the course grade is reduced to F. **Standards of academic integrity will be enforced in this course.**

**Policy on Returning and Retaining Exams**

**Policy on Re-grading Exams**

Students justifiably sometimes question the grading of their examinations. I will 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.

The following are considered violations of the Code:

1. Use or possession of any calculator except a 4-function calculator during quizzes or exams.

2. Sharing a calculator with another student during quizzes or exams.
3. Use or possession of a cell phone or any programmable device during quizzes or exams or when submitting clicker answers.

4. Use or possession of a cell phone, laptop, or any electronic device when reviewing exams.

5. All notes should be put away, completely out of sight, during all quizzes and exams. If notes are not put away, it will be assumed that the student intentionally kept the notes out with the intent of using them on the quiz or exam.

6. Students must not collaborate on any quizzes, including online or take-home quizzes. Collaboration of any sort will result in a zero for the assignment or quiz.

7. Copying another student’s answers on any course assignment.

8. Having another student complete your online assignment.

9. Allowing another student to copy your work/quiz answers/exam answers - this is called “complicity” and makes you an accomplice.

10. Allowing another student to take credit for work that you have done – also complicity.

11. Not reporting another student that you know is cheating – another type of complicity.

12. Removing an exam from the classroom is prohibited. You will receive a zero for any exam that you remove, and you will also be charged with violating the Code of Academic Integrity.

13. Submitting “clicker” answers for another student or asking another student to submit answers for you. Using another student’s clicker to enter responses is a direct violation of the code. Consequently, possession of another student’s clicker will be taken as evidence of intent to violate the code and will be prosecuted.

14. Unless told specifically that you can work with a friend, you must submit your own clicker answers without collaboration with any other student.

15. Any other act of dishonesty.
Please note: ANY INFRACTION OF THE UNCC CODE OF INTEGRITY WILL BE PROSECUTED!

Policy on “Curves”

There won’t be any.

Adjustments to the Syllabus

This course syllabus provides a general plan for the course. Under certain circumstances, it may be necessary to deviate from the plan as situations dictate.

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

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.