

# PRINCIPLES OF ACCOUNTING I

## Spring 2021

Acct 2121-001	8:30am – 9:45am	Online
Acct 2121-002	10:00am – 11:15am	Online

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Office Hours: By Appointment

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### *Textbook & Course Resources*

#### **Required:**

1. **WileyPlus NextGen** (software through which you will submit your homework);
2. **a textbook** (may be the electronic version automatically included in WileyPlus, or a hard copy)
3. **a computer with the following technical attributes:**
  - Windows 10, 8, or 7 / Mac OS X 10.10 or higher  
[NOTE: **not** a Chromebook, Android, iOS, Kindle, etc.]
  - Web camera (internal or external) and microphone
  - A broadband internet connection

Exams will be administered using the Respondus LockDown Browser and Respondus Monitor. Here are some helpful links:

- [Lockdown Browser](#) (set up in the Canvas Quiz settings)
- Step-by-step [FAQ](#) on setting up Respondus LockDown Browser and Respondus Monitor
- [Respondus Monitor guides](#) and the [LockDown Browser & Respondus Monitor Quick Start Guide](#)
- Remember to review the [Code of Student Academic Integrity](#)

#### **Textbook:**

*Financial Accounting, 8th Edition*, by Kimmel, Weygandt & Keiso; publisher is Wiley

The publisher has made a "bundle," which consists of a new printed text and a WileyPlus code, available at a reduced cost through their website (see the course Canvas page for additional information.) It can also be purchased at the UNCC bookstore but prices might vary. Additionally, you may be able to rent the book.

You will need to purchase access to WileyPlus separately if you prefer to (a) rent the textbook; (b) purchase a new textbook online; (c) purchase a used textbook; or (d) use only the e-text included with WileyPlus.

**Note:** I recommend that you purchase the "bundle." Purchasing only WileyPlus and using the included e-text is an acceptable option but (1) it will cost you more money; and (2) we often work problems in class. It is tough to follow what is going on unless you can make notations as we go along. Another point to consider is that it is extremely important to read the textbook as we cover the chapters. Some people have difficulty reading so much material from a screen.

**Important! (#1)** The code for WileyPlus comes with all NEW textbook **bundles** sold through the publisher's website and at the UNCC bookstore. 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 will have to purchase another code if you throw yours away.**

**Important! (#2)** To register for WileyPlus, click on any WileyPlus Resource in the Canvas course and follow the registration prompts. The publisher is offering a 14-day Free Trial beginning the day you register in WileyPlus. During this period, you will be able to complete homework through the software without purchasing access online or entering a registration code. At the end of the trial period, you will have to enter an access code or purchase access. **Save your registration code** if you purchase the bundle.

**Important! (#3)** If you are retaking the course and had purchased access to Kimmel 8<sup>th</sup> WileyPlus NextGen during a prior term, you are NOT required to purchase access again. Click on any WileyPlus Resource in our Canvas course then enter the email address and password you used previously. You may see a purchasing screen when you register for the current semester's course (your initial purchase was for a 6-month subscription) or at some point during the current term, but Wiley will re-provision access to the course after you fill out the following form requesting that your access be reinstated: <https://www.wileyplus.com/wp-access>. This form will be sent directly to the WileyPlus Technical Support team. Students typically receive a direct response within 24 hours.

### ***Course Description***

Fundamental accounting principles, with emphasis on the use of financial accounting data and 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, 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***

Each student's grade will be determined based on his/her accomplishment in the following areas:

Four examinations (100 points each)	400 points
Accounting Cycle Review	25 points
Lecture Video Quiz Questions	75 points
Homework	<u>100 points</u>
Total	<u>600 points</u>

Grading Scale:	<u>Points Accumulated</u>	<u>Letter Grade</u>
	90 to 100 percent of total points	A
	80 to 89 percent of total points	B
	70 to 79 percent of total points	C
	60 to 69 percent of total points	D
	Below 60 percent of total points	F

\*\*\*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 course components or on overall course grades. A student’s final numerical average will determine his/her letter grade for the course (i.e., 89.50% = A, 89.49% = B). No extra credit work, except that described below, will be provided.

## ***Course Delivery***

Much of the lecture content will be delivered via recorded videos. Lecture handouts for each chapter will be posted on Canvas and can be used to take notes on the recorded lectures. Since the handouts will be posted as Word documents, students may type their notes but historically, most students have found it easier, and more effective, to write notes on printed handouts.

Students are expected to have watched the recorded lectures prior to our Zoom meetings on Tuesdays. A quiz on the recorded lectures will be due Monday at midnight before each of our class meetings. During class, we will work problems and address student questions. WileyPlus homework will be due the following Friday.

## ***Attendance***

Students are expected to attend class on the day they are registered for in-person instruction (i.e., Tuesday or Thursday; initially all classes will be delivered online.) There are a few exceptions - please see the detailed schedule on page 7. Regular class attendance is expected but not required. Attendance will be taken at each class meeting. ***Students assume full responsibility for material covered and assignments given during a missed class.***

## ***Lecture Videos and Handouts***

Lecture videos and handouts for each chapter will be posted on Canvas. To be prepared for class, students should have watched and taken notes on the indicated videos **before** class. During class time via Zoom, we will primarily be working problems and addressing students’ specific questions. It is the students’ responsibility to print the lecture handouts (if writing notes) or have electronic access (if typing notes).

## ***Breakout Sessions***

Students will sign up for one weekly online breakout session. During these sessions, peer leaders will clarify lecture material, answer students’ questions and work additional practice problems. One extra credit point is available each session for each student who **actively** participates. One additional extra credit point will be awarded if the student has participated at all sessions leading up to each exam.

## ***Examinations***

All exams will be administered online utilizing Respondus Lockdown Browser and Respondus Monitor. Tests are open note and open book (hard copy materials only) but are individual effort. Students may not use any electronic devices during a test, except for a non-cellphone calculator. Exams must be taken in a quiet setting with appropriate lighting to provide a clear image of the student’s face during the entire exam. Additionally, the student’s cell phone must be clearly placed well behind them during the entire exam. A violation of any of these policies will result in a zero on the test and may lead to disciplinary action under the university’s academic integrity system

**The three (3) mid-term exams must be taken during a student’s scheduled class time.**

**→ Make sure you have a backup plan for your computer and internet connection during all exams.**

**Final exam:** The final exam will cover Chapters 11 & 12 and will not be comprehensive. According to the university exam schedule, the final exam for all Acct 2121 students will be given on Friday, May 7<sup>th</sup>, at 8am.

It is the student's responsibility to arrange to take the exams at the designated times. Make-up examinations will be given rarely and only for documented exceptions. All make-up exams must be pre-arranged. An unexcused absence from an examination will result in a grade of zero for that exam. **Please contact me via email if you have a true emergency!**

### ***Accounting Cycle Review***

This problem encompasses concepts learned in Chapters 1 through 4. It will be administered and graded through WileyPlus. The due date is Friday, March 12<sup>th</sup>, at 5pm.

### ***Lecture Video Quizzes***

A short Canvas quiz will be offered for each chapter. These quizzes will focus on material covered in the recorded lectures and will be due before the Zoom class on the chapter. The difficulty level of quiz questions will vary from easy to hard and students may earn 1 point for each correct answer. **Students will be asked at least 100 questions throughout the term and must answer the question correctly by the indicated due date to earn the point.**

The grade for this course component will be determined as follows:

Lecture Video Quizzes Grade = Number of questions answered correctly; max = 75 points

### ***Homework***

**Timely completion of homework assignments is ABSOLUTELY CRITICAL to your success in the course.** Homework will be completed using WileyPlus Next Gen, 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. **Late homework will not be accepted and no assignments will be dropped when calculating grades.**

I will be happy to go over any homework problems with which a student has a legitimate question. **If you have no questions, I will assume that you had no difficulty.**

The grade for this course component will be determined as follows:

Homework Grade = 100 points times  $\left[ \frac{\text{Homework Points Earned}}{840 \text{ Points Available}} \right]$ ; max = 100 points

### ***General Expectations***

Students are expected to be prepared to learn. The applicable textbook chapter should be read prior to the class period during which it will be covered or immediately thereafter. Lecture videos should be watched, and notes should be taken on those videos, before the applicable class meeting. Students are expected to attend every class, joining on time and remaining the entire period. Assigned homework is to be completed by the indicated due date. Course material should be reviewed/studied continuously throughout the term.

**\*\*\* Cramming for an accounting test is rarely a successful strategy. \*\*\***

### ***Class Conduct***

You are on the path to becoming professionals. Even though we will be meeting remotely, appropriate class etiquette and conduct are expected:

- During class, computers, tablets and cell phones should be used only for accessing class materials;
- Students should not be socially interacting with others during scheduled class times;
- Students should behave professionally when asking questions and/or contributing to class discussions;
- Disrespectful and/or vulgar language, in either written or verbal form, is not allowed

*Inappropriate behavior will result in a grade reduction, according to my discretion.*

### ***Tutoring***

Free individual tutoring for this class is offered by the University Center for Academic Excellence (ucae.uncc.edu) by appointment (<https://ucae.uncc.edu/academic-support-services/tutoring/appointment-tutoring>). **Again, there is no charge for tutoring offered through theUCAE.** Students should take advantage of this opportunity 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, and 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, 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.

## ***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) and online at <https://legal.uncc.edu/policies/up-407>.

The following are considered violations of the Code (but note that this is not an all-inclusive list):

1. Having/touching/holding/using a cell phone, programmable device or internet-accessible device during exams. (Exception: contacting your professor concerning an emergency.)
2. Copying another student's exam, Accounting Cycle Review, lecture video quiz questions and/or homework.
3. Having another party complete, or assist you in completing, your online exam and/or assignment.
4. Submitting answers to any online assignment for another student or having another party submit answers for you.
5. Allowing another student to copy your exam, Accounting Cycle Review, lecture video quiz questions and/or homework. This is called "complicity" and makes you an accomplice.
6. Not reporting another student that you know is cheating – another type of complicity.
7. Removing an exam from the classroom.
8. Making a copy of any type (i.e., printed, screen shot, camera picture, phone picture, etc.) of any exam and/or any exam question.

**Students are expected to report cases of academic dishonesty to the course instructor.**

## ***Adjustments to the Syllabus***

This course syllabus provides a general plan for the course but it may become necessary to deviate from this plan. Any changes will be clearly communicated via Canvas and email.

**Accounting 2121 Spring 2021 (Sevin)  
Anticipated Zoom Class Schedule**

Date	Day	Chapter	Date	Day	Chapter
			Jan 21	R	Introduction & Chapter 1
Jan 26	T	Chapter 1			
Feb 2	T	Chapter 2			
9	T	Spring Break			
16	T	Chapter 3			
<b>23</b>	<b>T</b>	<b>Exam 1 (Chaps 1, 2 &amp; 3)</b>			
Mar 2	T	Chapter 4 & start Chapter 5			
9	T	Chapter 5			
16	T	Chapter 6			
<b>23</b>	<b>T</b>	<b>Exam 2 (Chaps 4, 5 &amp; 6)</b>			
30	T	Chapter 8			
Apr 6	T	Chapter 9			
13	T	Chapter 10			
<b>20</b>	<b>T</b>	<b>Exam 3 (Chaps 8, 9 &amp; 10)</b>			
27	T	Chapter 11			
May 4	T	Chapter 12			

**Exam 4 (Chaps 11 & 12) → During Final Exam Week**

Both Classes  
(8:30am & 10:00am)      Friday, May 7<sup>th</sup>      8:00am – 11:00am

**Some (Not All) Important Dates**

Last day to add or drop courses(s) with no grade	Jan 27
Last day to submit grade replacement request	Jan 27
Last day to withdraw from course(s); grade subject to Withdrawal Policy	Mar 25
Last day of classes	May 5
Reading Day	May 6

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**Spring 2021**

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<b>Acct 2121-002</b>	<b>10:00am – 11:15am</b>	<b>Online</b>

**(A) Please circle and/or highlight your class section above.**

**(B) By signing this page and submitting it to my professor, I am confirming that:**

1. I have carefully read, fully understand and will adhere to all of the stated guidelines and requirements.
2. I understand that the grade I earn in this class is my responsibility and at the end of the semester, I will not ask for extra credit opportunities and/or an unearned bump in my course letter grade.
3. I will support my learning by following the guidance provided under “General Expectations” and by acting ethically.

\_\_\_\_\_  
Please sign your name above

\_\_\_\_\_  
Today's date

\_\_\_\_\_  
Please print your name above