※ COURSE ID

ACCT 2121: Principles of Accounting I
Section 011: Mondays & Wednesdays 4:00-5:15 PM
Rowe 161

Our Canvas course page is: https://uncc.instructure.com/courses/180377

※ INSTRUCTOR

Instructor: Steven Kanczewski, MSA, CPA
Email: skanczew@uncc.edu
Office: Friday 251D
Office Hours: By appointment. Office hours will always be after class (never before). If you’re unable to speak with me immediately after class, then we’ll find alternative time to meet on Zoom in the evenings or on weekends.
- Detailed questions will be addressed in-person in my office on campus.
- Quick questions will be addressed via email.
  - Please do not hesitate to contact me! Three of the most powerful words in the English language are “I need help.”

※ TEXTBOOK AND CALCULATOR

You are required to purchase:
1. WileyPLUS (software through which you will submit your homework)
2. Textbook (may be the electronic version automatically included in WileyPLUS, or a hard copy)
3. Calculator


ACCT 2121 is part of the University’s “First Day” program, which means you can access all required electronic materials directly in Canvas at a discounted price. I believe that, by registering for ACCT 2121, the University has automatically billed each of you for the discounted price ($53.63) along with your tuition payment. I’ve underlined “electronic” to emphasize that, for about $54, you will receive access to the e-textbook and you’ll be able to do your required homework in Canvas.

If you’d like a physical hardcopy of the textbook (to supplement your digital / electronic copy), then go to the UNCC Barnes & Noble Bookstore. If you pay an extra $26.61 plus tax, you’ll receive a physical copy of Survey of Accounting, 2nd edition. The loose-leaf textbook contains Chapters 1-19, which covers everything you’ll need.

Although not recommended, you may opt out of the “First Day” program by using the Course Materials link in Canvas, but you will be responsible for purchasing your course materials at the full retail price (either directly from Wiley OR at the UNCC Bookstore). Additionally, access to your materials might be suspended during the interim. For more information about the “First Day” program, including the answers to Frequently Asked Questions (FAQs), please visit: https://aux.charlotte.edu/bookstore/textbooks/first-day

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

Disclaimer: For updated information, please visit: [https://registrar.uncc.edu/calendar](https://registrar.uncc.edu/calendar)

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mon. 8/22</td>
<td>FIRST CLASS</td>
</tr>
<tr>
<td>Mon. 8/29 by 11:59 PM</td>
<td>Last day to add/drop course with no grade</td>
</tr>
<tr>
<td>Mon. 9/5</td>
<td>NO CLASS - LABOR DAY</td>
</tr>
<tr>
<td>Fri. 9/16 by Noon</td>
<td>Early alert of unsatisfactory grades through UNCC Connect</td>
</tr>
<tr>
<td>Mon. 10/10</td>
<td>NO CLASS - FALL BREAK</td>
</tr>
<tr>
<td>Fri. 10/14 by Noon</td>
<td>Reporting of unsatisfactory grades through UNCC Connect</td>
</tr>
<tr>
<td>Mon. 10/24 by 11:59 PM</td>
<td>Last day to withdraw from course with grade of “W” or to change grade type</td>
</tr>
<tr>
<td>Wed. 11/23</td>
<td>NO CLASS - THANKSGIVING BREAK</td>
</tr>
<tr>
<td>Wed. 12/7</td>
<td>LAST CLASS</td>
</tr>
<tr>
<td>Thurs. 12/8</td>
<td>Reading Day</td>
</tr>
<tr>
<td>Sat. 12/10 @ 8:00 AM</td>
<td>Final exams for all ACCT 2121 sections <em>(Saturday morning)</em></td>
</tr>
</tbody>
</table>
※ COURSE CONTENT

Introduction to Financial Accounting (9 chapters):

Exam 1:
- Ch. 1: Introduction to Financial Statements
- Ch. 2: A Further Look at the Balance Sheet
- Ch. 3: The Accounting Information System
- Ch. 4: Accrual Accounting Concepts

Exam 2:
- Ch. 6: Merchandising Operations and the Multi-Step Income Statement
- Ch. 7: Reporting and Analyzing Inventory and Receivables
- Ch. 8: Reporting and Analyzing Long-Lived Assets

Exam 3:
- Ch. 9: Reporting and Analyzing Liabilities and Stockholders’ Equity
- Ch. 19: Statement of Cash Flows

Introduction to Managerial Accounting (3 chapters):

Exam 4 (cumulative final exam):
- Ch. 11: Managerial Accounting, including Ethics
- Ch. 13: Cost-Volume-Profit
- Ch. 15: Budgetary Planning
- plus how to make complex business decisions and selected content from the nine previous chapters
**GRADING**

Your grade will be calculated as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Chapters</th>
<th>Date*</th>
<th>Points</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam #1</td>
<td>1-4</td>
<td>Wed. 9/21</td>
<td>100</td>
<td>16.0%</td>
</tr>
<tr>
<td>Exam #2</td>
<td>6-8</td>
<td>Mon. 10/24</td>
<td>100</td>
<td>16.0%</td>
</tr>
<tr>
<td>Exam #3</td>
<td>9, 19</td>
<td>Mon. 11/14</td>
<td>100</td>
<td>16.0%</td>
</tr>
<tr>
<td>Exam #4 (Cumulative Final Exam)</td>
<td>11, 13, 15 and 1-4, 6-9, 19</td>
<td>Sat. 12/10 from 8:00-11:00 AM</td>
<td>125</td>
<td>20.0%</td>
</tr>
<tr>
<td>Financial Statement Ratio (FSR) project</td>
<td>N/A</td>
<td>This project is divided into 3 parts** Mon. 11/7 (4 pts) Mon. 11/28 (27 pts) Mon. 12/5 (19 pts)</td>
<td>50</td>
<td>8.0%</td>
</tr>
<tr>
<td>“Interview a Professional” project</td>
<td>N/A</td>
<td>Wed. 11/2 Bring print-out to class</td>
<td>35</td>
<td>5.6%</td>
</tr>
<tr>
<td>Homework</td>
<td>All</td>
<td>Semester-long</td>
<td>75</td>
<td>12.0%</td>
</tr>
<tr>
<td>Other: In-class Exercises, Random Attendance Checks, and Miscellaneous Assignments</td>
<td>N/A</td>
<td>Semester-long</td>
<td>40</td>
<td>6.4%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td>625</td>
<td>100.0%</td>
</tr>
</tbody>
</table>

*Dates are subject to change. All deadlines are in the Eastern time zone.

**Estimated point values by part have been provided, but are subject to change.

The grading scale is:

- A = 560 to 625 points
- B = 497 to 559 points
- C = 435 to 496 points
- D = 372 to 434 points
- F = below 372 points
DESCRIPTION OF GRADED COMPONENTS

Exams (425 points or 68%)

Four exams will be administered.

Financial Accounting: Three (3) exams: 100 points, or 16%, each
- Exam #1: Chapters 1-4
- Exam #2: Chapters 6-8
- Exam #3: Chapters 9, 19

Managerial and Financial Accounting: One (1) exam: 125 points, or 20%
- Exam #4 (Cumulative Final Exam)
  - Managerial Chapters 11/13/15
  - Ethics + How to make complex business decisions
  - Financial Chapters 1-4, 6-9, 19 (selected topics only)

An unexcused absence from an exam will result in a grade of zero for that exam.

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.
Financial Statement Ratio (FSR) project (50 points or 8%)

All students enrolled in ACCT 2121 during the Fall 2022 semester will complete a Financial Statement Ratio (“FSR”) project, which consists of three parts and supports the accreditation process for the Belk College of Business. The FSR project will require students to use ratio analysis and other analytical tools to evaluate the performance of assigned Fortune 500 companies. The FSR project is an individual project. All three parts of the project (called “quizzes”) will be completed online in Canvas; late submissions are NOT accepted.

The point allocation (by part) is subject to change, but here are the deadlines:

- Quiz #1 (4 points) due Monday, November 7 at 11:59 PM
- Quiz #2 (27 points) due Monday, November 28 at 11:59 PM
- Quiz #3 (19 points) due Monday, December 5 at 11:59 PM

“Interview a Professional” project (35 points or 5.6%)

Professor Kanczewski (“Professor K.”) has identified folks in his network who work full-time in accounting and finance. These professionals have graciously offered to meet with you via Zoom. In October 2022, students (in groups of four) will be required to “interview a professional” for 30-45 minutes via Zoom. Use the Zoom call to ask the professional about his/her/their educational and professional background, credentials, current work, career journey and goals, etc. One student per group will be named the “Team Lead” by the instructor. The “Team Lead” is responsible for e-mailing the professional (CC’ing his/her/their teammates) to schedule the Zoom call. After the call, each student will write a summary of the conversation. Therefore, grading for this project is by individual, not by team. Please use Times New Roman, 12-point font, single-spaced. Your summary should be a minimum of one (1) page and a maximum of two (2) pages. Atop your summary, please clearly indicate whether the conversation:

- Increased your interest in pursuing a career in finance or accounting
- Decreased your interest in pursuing a career in finance or accounting
- Had no impact on your level of interest in a potential career in finance or accounting

Regardless of which of these three conclusions you reach, you must explain why – clearly and in detail.

Students are required to print a physical copy of their write-up and bring it to class on Wednesday, November 2 at 4:00 PM. If you fail to bring a hardcopy to class on November 2nd, there will be a points deduction.

Note: Professor K. will contact the professionals to validate that all four students in the group participated in the Zoom call. If a student does not participate in the Zoom call, he/she/they will receive a zero.

Homework (75 points or 12%)

$$75 \text{ points} \times \left[ \frac{\text{points earned}}{\text{points available}} \right]$$

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. This explains why late submissions are NOT accepted; each late assignment will result in an automatic zero. However, one (1) homework assignment (your lowest score) will be dropped.

To mimic the exams, homework will be a combination of multiple choice and open-ended.
Other: In-class Exercises, Random Attendance Checks, and Miscellaneous Assignments (40 points or 6.4%)

40 points \* \( \frac{\text{points earned}}{\text{points available}} \)

The remainder of students’ grades will be determined based on in-class exercises, random attendance checks, and two assignments that are categorized as “miscellaneous” – one Google Form and one LinkedIn profile.

**Extra Credit**

At his discretion, the instructor might offer extra credit opportunities.

※ 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”):** Free individual tutoring (by appointment) is provided by the UCAE. Students may sign up for an appointment online (www.ucae.uncc.edu). UCAE also offers drop-in tutoring sessions; check their website for times and locations.

(2) **Peer Assisted Learning (“PAL”):** Free group tutoring is provided through the PAL program. No appointment necessary! Drop-in sessions are led by undergraduate students who were very successful in ACCT 2121.

(3) **Beta Alpha Psi (“BAP”):** Prior to each exam, BAP (the accounting honor society) holds review sessions.
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 of 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. 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. Allowing another student to copy your exam, homework, and individual graded exercises. This is called “complicity” and makes you an accomplice.
7. 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.
8. Removing an exam (in part or in full) in any format (hard or electronic) from the classroom.
9. Fabrication or falsification of information regarding absences from class or incomplete course work or make-up exams.

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.

Statement on Disability Accommodations: The Americans with Disabilities Act (ADA) 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 on accommodations, contact the Office of Disability Services at (704) 687-0040, visit their office in Fretwell 230, or email disability@uncc.edu.

Statement on Covid-Related Absences: If you are absent from class due to COVID-19 diagnosis or quarantine, you are still responsible for all work and assignments. As your instructor, I will work with you to establish reasonable due date extensions.
### DAILY CLASS SCHEDULE

<table>
<thead>
<tr>
<th>Session #</th>
<th>Date</th>
<th>Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Mon. 8/22</td>
<td>Introduction and Chapter 1</td>
</tr>
<tr>
<td>2</td>
<td>Wed. 8/24</td>
<td>Chapter 1 (continued) and Chapter 2; “Getting to Know You” Google Form</td>
</tr>
<tr>
<td>3</td>
<td>Mon. 8/29</td>
<td>Chapter 2 (continued)</td>
</tr>
<tr>
<td>4</td>
<td>Wed. 8/31</td>
<td>Chapter 3</td>
</tr>
<tr>
<td>5</td>
<td>Wed. 9/7</td>
<td>Chapter 3 (continued)</td>
</tr>
<tr>
<td>6</td>
<td>Mon. 9/12</td>
<td>Chapter 4</td>
</tr>
<tr>
<td>7</td>
<td>Wed. 9/14</td>
<td>Chapter 4 (continued)</td>
</tr>
<tr>
<td>8</td>
<td>Mon. 9/19</td>
<td>Chapter 1-4 review + “Interview a Professional” practice run: “Getting</td>
</tr>
<tr>
<td></td>
<td></td>
<td>to Know Professor K.”</td>
</tr>
<tr>
<td>9</td>
<td>Wed. 9/21</td>
<td><strong>Exam #1 (Ch. 1-4)</strong></td>
</tr>
<tr>
<td>10</td>
<td>Mon. 9/26</td>
<td>Chapter 6</td>
</tr>
<tr>
<td>11</td>
<td>Wed. 9/28</td>
<td>Chapter 6 (continued)</td>
</tr>
<tr>
<td>12</td>
<td>Mon. 10/3</td>
<td>Chapter 7</td>
</tr>
<tr>
<td>13</td>
<td>Wed. 10/5</td>
<td>Chapter 7 (continued); distribute mid-semester instructor feedback form</td>
</tr>
<tr>
<td>14</td>
<td>Wed. 10/12</td>
<td>Chapter 8</td>
</tr>
<tr>
<td>15</td>
<td>Mon. 10/17</td>
<td>Chapter 8 (continued)</td>
</tr>
<tr>
<td>16</td>
<td>Wed. 10/19</td>
<td>Chapter 6-8 review</td>
</tr>
<tr>
<td>17</td>
<td>Mon. 10/24</td>
<td><em>drop date</em> <strong>Exam #2 (Ch. 6-8)</strong></td>
</tr>
<tr>
<td>18</td>
<td>Wed. 10/26</td>
<td>Chapter 9</td>
</tr>
<tr>
<td>19</td>
<td>Mon. 10/31</td>
<td>Chapter 9 (continued)</td>
</tr>
<tr>
<td>20</td>
<td>Wed. 11/2</td>
<td>Chapter 19</td>
</tr>
<tr>
<td>21</td>
<td>Mon. 11/7</td>
<td>Chapter 19 (continued); FSR Part 1</td>
</tr>
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<td>22</td>
<td>Wed. 11/9</td>
<td>Chapter 9 &amp; 19 review</td>
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<td>23</td>
<td>Mon. 11/14</td>
<td><strong>Exam #3 (Ch. 9, 19)</strong></td>
</tr>
<tr>
<td>24</td>
<td>Wed. 11/16</td>
<td>Chapter 11, including Ethics</td>
</tr>
<tr>
<td>25</td>
<td>Mon. 11/21</td>
<td>Chapter 13</td>
</tr>
<tr>
<td>26</td>
<td>Mon. 11/28</td>
<td>Chapter 13 (continued); FSR Part 2</td>
</tr>
<tr>
<td>27</td>
<td>Wed. 11/30</td>
<td>Chapter 15</td>
</tr>
<tr>
<td>28</td>
<td>Mon. 12/5</td>
<td>Chapter 15 (continued); FSR Part 3</td>
</tr>
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<td>29</td>
<td>Wed. 12/7</td>
<td>Comprehensive review (Chapter 11/13/15 and 1-4, 6-9, 19)</td>
</tr>
<tr>
<td>30</td>
<td>Sat. 12/10</td>
<td><strong>Final Exam (Cumulative): Location TBD</strong></td>
</tr>
</tbody>
</table>
MASTER LIST OF ASSIGNMENTS

There are sixteen (16) assignments in this class:

- Twelve (12) online HW assignments (one per chapter) to be completed in Canvas
- One (1) Google Form
- One (1) LinkedIn profile
- Two (2) projects – the FSR project (completed in Canvas) and the “Interview a Professional” project (which requires a 1-2 page paper, single-spaced)

In Fall 2022, the anticipated point values (in parentheses) and due dates for the 12 online HW assignments are:

1. Ch. 1 (10): Sun. 8/28
2. Ch. 2 (12): Tues. 8/30
3. Ch. 3 (15): Sun. 9/11
4. Ch. 4 (18): Sun. 9/18
5. Ch. 6 (20): Sun. 10/2
6. Ch. 7 (17): Tues. 10/11 [Note: This deadline is over Fall Break. Don’t forget this assignment!]
7. Ch. 8 (25): Tues. 10/18
8. Ch. 9 (21): Tues. 11/1
9. Ch. 19 (14): Tues. 11/8
11. Ch. 13 (20): Tues. 11/29
12. Ch. 15 (16): Fri. 12/9

All 12 online HW assignments are due by 11:59 PM.

The sum of the values in parenthesis is 208. Important clarification: These 208 points get scaled back down to 75 points (or 12% of 625 total points).

Remember: As noted in the ‘Homework’ section earlier in this syllabus, online HW represents 12% of your overall grade, calculated as follows: 75 points \* \[points earned ÷ points available\]

The due dates for the other four assignments are:

1. *Google Form (“Getting to Know You”): Wed. 8/24
2. *LinkedIn profile: Sun. 8/28
3. FSR project (three parts, to be completed in Canvas): Mon. 11/7; Mon. 11/28; and Mon. 12/5
4. “Interview a Professional” (print your write-up and bring the hardcopy to class): Wed. 11/2 at 4:00 PM

*The Google Form and the LinkedIn profile count as “Miscellaneous Assignments” and are grouped with In-class Exercises and Random Attendance Checks in the “Other” category of your grade.

Changes to the Syllabus, Daily Class Schedule, and Master List of Assignments: These items 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.