ACCT2121 Principles of Accounting 1
Fall 2020
ACCT 2121-Y19 T 10:00-11:15 AM Friday 142 & online R
ACCT 2121-Y20 R 10:00-11:15 AM Friday 142 & online T
ACCT 2121-Y05 T 11:30 AM-12:45 PM Friday 142 & online R
ACCT 2121-Y06 R 11:30 AM-12:45 PM Friday 142 & online T

Instructor: Dr. Linwood Kearney, PhD, CPA
Office: Friday Building 253C
Office Hours: T & R 9:00 AM-10:00 AM, 5:15-6:15 PM; and by appointment
     (if classes on campus, otherwise Zoom meetings by appointment)
E-mail: lkearney@uncc.edu (best way to reach me)
Phone: 704-687-5950 (office); 316-644-2345 (emergency)

Course Description
Fundamental accounting principles with emphasis on the use of financial accounting data and
the analysis of financial statements. Prerequisite is 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 regards
      to financial information, and
   5. understand the global perspective of accounting and business.

Required Materials:
   Kimmel, Weygandt, & Kieso; ©2016; published by John Wiley & Sons. The custom version
   (ISBN 9781119491057) includes both the textbook plus a WileyPLUS Next Gen registration
   code and can be purchased from the UNCC Bookstore
(https://aux.uncc.edu/bookstore/textbooks) for $107.95 or directly from the publisher for $74.95 + shipping/taxes (estimate $86.62). Students need both the textbook AND the WileyPLUS Next Gen registration code. See Canvas for instructions on how to purchase the registration code from Wiley.

2. WileyPLUS Next Gen registration code (software for submitting homework online) for $79.13 if purchased from Wiley. The registration code is included with the textbook bundle purchased at the UNCC Bookstore or from Wiley.

3. Basic four-function calculator (must be used on all exams).

**Grading Policy**
A student’s average will be determined based on his/her accomplishment in the following areas:

<table>
<thead>
<tr>
<th>Grading components</th>
<th>Points</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Four midterm examinations (100 points each)</td>
<td>400</td>
<td>64</td>
</tr>
<tr>
<td>Homework (in WileyPLUS)</td>
<td>100</td>
<td>16</td>
</tr>
<tr>
<td>Semester Project</td>
<td>50</td>
<td>8</td>
</tr>
<tr>
<td>Accounting Cycle Review</td>
<td>25</td>
<td>4</td>
</tr>
<tr>
<td>Quizzes</td>
<td>50</td>
<td>8</td>
</tr>
<tr>
<td>Total</td>
<td>625</td>
<td>100</td>
</tr>
</tbody>
</table>

The following grading scale will be used to convert an average to a letter grade:

<table>
<thead>
<tr>
<th>Earned Percentage</th>
<th>Letter Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>90% to 100%</td>
<td>A</td>
</tr>
<tr>
<td>80% to 89%</td>
<td>B</td>
</tr>
<tr>
<td>70% to 79%</td>
<td>C</td>
</tr>
<tr>
<td>60% to 69%</td>
<td>D</td>
</tr>
<tr>
<td>&lt;60%</td>
<td>F</td>
</tr>
</tbody>
</table>

**Examinations (4 midterm exams: 64% of Semester Grade)**
The format of the exams will be multiple-choice and solving problems. All exams are online and require a computer, a webcam, and an Internet connection. Respondus Monitor software needs to be downloaded on your computer. The only resources allowed during exams are your textbook and your notes. On exam days, you need the following items:

- UNCC Student Identification Card (no Driver License or Passports accepted)
- pencil(s)/pens
- Basic, four-function calculator
- Blank paper
- Textbook (optional)
- Your notes (optional)
Exam 4 is given during final exam week. When the fall semester exam schedule is released, I will post your final exam date and time and room assignment.

**Note**- All cellphones, headphones, watches, or other electronic communication devices must be off and out of sight during exams. The brim on all baseball caps should be turned to the rear during exams or the hat should be removed. No music is allowed during exams.

**Homework (16% of Semester Grade)**

Numerous end-of-chapter exercises and problems in the textbook are selected as homework assignments to help you learn the material and to improve your skills, particularly areas critical for success in accounting. Completion of these homework assignments is essential to your success in the course. I encourage you to work in groups (social distance) to complete the homework assignments. Learning from each other is highly efficient. Solutions to the homework assignments are provided for each chapter in WileyPlus after the due date. We will discuss a lot of problems in class. You will work a lot of problems at home. Your commitment to working homework problems is the key to success in this course. If you do not work and understand the homework problems, you will most likely not pass this course. Late homework assignments will not be accepted. Look in Canvas for the DUE DATES for each chapter. There will be 11 homework assignments (Chapters 1-6 and 8-12). Canvas drops your lowest homework assignment. **Bottom Line - Timely completion of homework assignments is ABSOLUTELY CRITICAL to your success in this course.**

Please note that simply reviewing the solution to problems is not adequate; you should initially practice working the problems without the book or solutions.

**Semester Project (8% of semester grade)**

The semester project is composed of three Canvas quizzes in the Financial Ratio Project course. Each student is assigned a pair of competitor companies. You obtain the annual reports of both companies and calculate 9 ratios for each company. In Quiz 1, you enter information to verify you have the correct financials. In Quiz 2, you calculate 9 ratios for both companies. In Quiz 3, you make decisions based upon the results of Quiz 2. Quiz 1 is due November 9th at 11:59 PM. Quiz 2 is due November 30th at 11:59 PM. Quiz 3 is due December 7th at 11:59 PM. Plan accordingly as extensions are not allowed.

**Comprehensive Accounting Cycle Review (4% of Semester Grade)**

All students will complete a Comprehensive Accounting Cycle Review. The Review will be an on-line exercise administered and graded through WileyPLUS. The Review will open on Thursday, October 1st and is due Sunday, October 18th. No extensions or late assignments accepted.
**Quizzes (8% of Semester Grade)**
Quizzes are given during the semester and administered online through Canvas. The lowest quiz grade is dropped. Quizzes will be given on an individual basis. No make-ups quizzes are allowed so plan accordingly. **Pay attention to due dates.**

**Course Information on CANVAS and via email**
Most of the information for this course will be made available on Canvas. These items include the syllabus, PowerPoint slides for lectures, assignments, announcements, the gradebook, and other materials, etc. It is the student’s responsibility to print class resources and bring them to class. Please check the course Canvas site weekly and **read your email daily.**

**WileyPLUS - additional information:**
WileyPLUS Next Gen is an online resource you will use to help you complete the course successfully. WileyPlus Next Gen includes a complete electronic version of the textbook, as well as resources, such as multiple-choice questions, videos, and interactive tutorials to improve your understanding of the course materials. **You will complete your homework assignments using WileyPLUS Next Gen. You need a registration code to use WileyPLUS.**

**To register for WileyPlus Next Gen (required):**
In Canvas, click on “Student Tips for WileyPLUS” for registration information. The first time you access a WileyPLUS assignment, you can purchase a registration code, enter your previously purchased code if you purchased the textbook bundle or start a free 14-day trial period. During the trial period, you can use WileyPLUS without purchasing the registration code to complete homework assignments and use the ebook. At the end of the grace period, you must purchase a code or enter the code if you purchased the bundle. You will have homework assigned at the end of the first class so it’s best to get any registration issues worked out now.

**WileyPlus Technical support** - Note that Technical support chat for WileyPlus is available online Monday through Friday 24-hours per day, and Saturday & Sunday 4PM – 11:59 PM EDT [http://www.wileyplus.com/support](http://www.wileyplus.com/support).

**ACCT 2121 - Some General Comments**

**Welcome to ACCT 2121** - In this course you will learn basic financial accounting concepts, practices, and principles. You will be introduced to bookkeeping mechanics, financial statement preparation and analysis, and the use of financial accounting information for decision making by investors, creditors and other users.

**A friendly word of warning** - To be successful in this course **you must come to class (unless we are online) and listen, study the assigned material, and work a lot of problems.** You need to
READ the chapter BEFORE the chapter is discussed in class. We will cover a lot of material and move very rapidly in this course, so it is imperative that you keep up daily. You must keep up or you will soon be behind. As a rule-of-thumb, you should allow approximately 15 hours per week of study time for ACCT2121.

**Tutoring** – Beta Alpha Psi offers tutoring sessions for ACCT2121. Also, the University Center for Academic Excellence (UCAE) offers peer-assisted learning sessions. Check their websites for tutoring information. As information becomes available, I will make announcements in class and post the information on Canvas. Please take advantage of these free tutoring opportunities.

**Policy on “curves”**
Do not expect a curve on any of the quizzes or exams. A student’s final average determines the letter grade assigned for the course. No extra credit will be provided this semester.

**Policies Regarding Grading**
You should note that, as set forth in the grading structure above, your semester grade for this course will be determined by the total percentage earned the during the semester. Factors and circumstances other than your percentage earned will not be considered. This includes, but is not limited to, factors such as need (e.g., if you need a “B” or better to keep a scholarship, then you must earn the average to receive a B), effort (while effort and exam scores tend to be highly correlated, your grade in this course will be based on your exam scores, not on the number of hours you spend studying), the number of hours per week you work, number of courses you’re taking this semester, prior coursework or work experience related to accounting, etc., (i.e., all students will be graded the same way, regardless of current employment status, course load, and prior accounting-related employment or coursework). In addition, students with disabilities will be graded on the same grading scale as all other students; however, students with disabilities may request reasonable accommodation of their disabilities as discussed later in this syllabus.

**Policy Regarding Makeup Exams**
It is the student’s responsibility to take all exams at the designated times (see course schedule). If you miss an exam, your instructor will determine if your absence is excused or unexcused. An absence is excused for a University sanctioned conflict, a personal illness, or a death in the family. Documentation is required for an excused absence. An unexcused absence from an exam will result in a grade of zero (0) for that exam. If you miss an exam with an excused absence, a makeup exam will be given at a time determined by your instructor. No exams will be given before their scheduled times. You are strongly encouraged not to miss any exams. If you miss an exam, notify your instructor immediately (within 24 hours of the missed exam).
**Cell Phones and Laptops**
You are permitted to use cell phones and laptops during class for note-taking and other class-related work only. The use of laptops and cell phones during class for activities not related to the class is prohibited and will result in grade point penalties. Please turn your cell phone to vibrate mode before our class starts.

**Professionalism** - Keep in mind also that you are entering a professional career and so an important goal for you in this and every course is to grow professionally and enhance your professional skillset. In this course you will learn a lot about accounting, but you will also learn a lot about business and how businesses operate.

**Please stop by my office or email me whenever you feel you need help.** In addition, I welcome your suggestions about how the course could be improved. I am looking forward to getting to know each of you during the semester and to helping you succeed in this course.

**Attendance and Participation**
Since our class is a hybrid course, attendance is limited. I will record all lectures and homework discussions. You are responsible for all material covered in class, as well as in the homework assignments and readings. Classroom discussion is encouraged, and you are expected to participate. If you miss a class, contact a fellow classmate if you have questions regarding your missed class.

Promptness is important and is a quality of successful individuals in the professional world of business. You should be on time for all classes and remain in the classroom until the class is dismissed. If you need to leave class early, please notify your professor before class starts.

Consistent class attendance is a strong predictor of academic success. If you earn an F or U grade, your last date of attendance will be reported. This may require you to pay back any financial aid money received for this course.

**Statement on Students with Disabilities**
UNC Charlotte is committed to access to education. Students in this course seeking accommodations to disabilities must first consult with the Office of Disability Services and follow the instructions of that office for obtaining accommodations. 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 socioeconomic status.
Statement on Academic Integrity
A high level of ethical conduct is a critically important attribute of members of the accounting profession. The importance of ethical conduct extends into the academic arena, where the profession’s future leaders are being prepared. Thus, all UNC Charlotte students are expected to conduct themselves in a manner that is above reproach in their academic work.

Students have the responsibility to know and observe the requirements of The UNCC Code of Student Academic Integrity. Copies of the Code of Student Academic Integrity can be found online at: [https://legal.uncc.edu/policies/up-407](https://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. The normal penalty for a first offense is zero credit on the work involving dishonesty and reported to the Dean of Students’ Office. A second offense will result in a final semester grade of “F” in the course and the student could be expelled from the University. For more information, see the Student Conduct & Academic Integrity website ([https://scai.uncc.edu/academic-integrity](https://scai.uncc.edu/academic-integrity)). Students are expected to report cases of academic dishonesty to the course professor.

Adverse Weather
The University’s Adverse Weather Policy states that, without exceptions, the University is open unless the Chancellor (or Chancellor’s delegate) announces that the University is closed. Any changes to the University’s operating schedule are posted on the school’s website. The University’s inclement weather number is 704-687-1900.

Sexual Harassment
All students are required to abide by the UNC Charlotte Sexual Harassment Policy and the policy on Responsible Use of University Computing and Electronic Communication Resources. Sexual harassment, as defined in the UNC Charlotte Sexual Harassment Policy, is prohibited, even when carried out through computers or other electronic communications systems, including course-based chat rooms or message boards.

Face coverings in class and on campus
It is the policy of UNC Charlotte for the Fall 2020 semester that as a condition of on-campus enrollment, all students are required to engage in safe behaviors to avoid the spread of COVID-19 in the 49er community. Such behaviors specifically include the requirement that all students properly wear CDC-compliant face coverings while in buildings including in classrooms and labs. Students are permitted to remove face coverings in classroom or lab settings only when I explicitly grant permission to do so (such as while asking a question, participating in class discussion, or giving a presentation) and while at an appropriate physical distance from others. Failure to comply with this policy in the classroom or lab may result in
dismissal from the current class session. If the student refuses to leave the classroom or lab after being dismissed, the student may be referred to the Office of Student Conduct and Academic Integrity for charges under the Code of Student Responsibility.

**Absenteeism due to COVID-19**

Students are expected to attend every class and remain in class for the duration of the session when it is safe to do so in accordance with university guidance regarding COVID-19. Failure to attend class or arriving late may impact your ability to achieve course objectives which could affect your course grade. An absence, excused or unexcused, does not relieve a student of any course requirement. Regular class attendance is a student’s obligation, as is responsibility for all the work of class meetings, including tests and written tasks. Any unexcused absence or excessive tardiness may result in a loss of participation points.

Students are encouraged to work directly with their instructors regarding their absence(s). For absences related to COVID-19, please adhere to the following:

- Do not come to class if you are sick. Please protect your health and the health of others by staying home. Contact your healthcare provider if you believe you are ill.

- If you are sick: If you test positive or are evaluated by a healthcare provider for symptoms of COVID-19, complete this form to alert the University. Representatives from Emergency Management and/or the Student Health Center will follow up with you as necessary, and your instructors will be notified.

- If you have been exposed to COVID-19 positive individuals and/or have been notified to self-quarantine due to exposure, complete this form to alert the University. Representatives from Emergency Management and/or the Student Health Center will follow up with you as necessary, and your instructors will be notified.

To return to class after being absent due to a COVID-19 diagnosis or due to a period of self-quarantine, students should submit an online request form to Student Assistance and Support Services (SASS). Supporting documentation can be attached directly to the request form and should be from a student’s health care provider or the Student Health Center, clearly indicating the dates of absences and the date the student is able to return to class. Instructors will be notified of such absences.

If you are absent from class as a result of a COVID-19 diagnosis or quarantine, as instructor I will grant extensions for missed assignments with proper documentation. The final decision for approval of all absences and missed work is determined by the instructor.

**Food Insecurity**

Food insecurity is defined by the USDA as “a lack of access to enough food for an active, healthy life.” Food insecure categories include: reduced caloric intake, reduced food quality, lack of variety in diet, disrupted eating patterns, and hunger. Research shows that college
students experience food insecurity at higher rates than the American household rate, and that food insecurity can negatively impact academic performance and persistence. In recognition of this problem, UNC Charlotte offers assistance to students facing food insecurity through an on-campus food pantry. The Jamil Niner Student Pantry (JNSP) is located on the east edge of campus at 1224 John Kirk Road. It has regular hours which may change from semester to semester; please see the website at https://ninerpantry.uncc.edu/ for schedule and details on its services, as well as resources about hunger and food insecurity among college students.

**Religious Accommodations**

UNC Charlotte provides reasonable accommodations, including a minimum of two excused absences each academic year, for religious observances required by a student’s religious practice or belief. Such reasonable accommodations must be requested in accordance with the procedures in this Policy and include the opportunity for the student to make up any tests or other work missed due to an excused absence for a religious observance. Students wishing to request a religious accommodation may refer to the information found at http://legal.uncc.edu/policies/up-409. It is the obligation of students to provide faculty with reasonable notice of the dates of religious observances on which they will be absent by submitting a Request for Religious Accommodation Form to their instructor prior to the census date for enrollment for a given semester (September 18th, 2020).

**Suicide Prevention Lifeline**

If you or someone you know has suicidal thoughts, please contact the Suicide Prevention Lifeline (1-800-273-8255 available 24 hours/7 days) or the Center for Counseling and Psychological Services (704-687-0311) at UNCC.

**Changes to the Syllabus and Daily Schedule**

The ACCT 2121 syllabus and daily schedule are intended to give a general plan for the course. Adjustments may be necessary as unanticipated situations might warrant. I reserve the right to make such changes as needed. Notice of any such changes will be by announcement in class and posted on Canvas.

**Some Important Dates**

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 7</td>
<td>First day of classes</td>
</tr>
<tr>
<td>October 2</td>
<td>Early alert of grades through UNCC Connect system (due at noon)</td>
</tr>
<tr>
<td>October 23</td>
<td>Midterm reporting of grades (due at noon)</td>
</tr>
<tr>
<td></td>
<td>Comprehensive Accounting Cycle Review due</td>
</tr>
<tr>
<td>November 3</td>
<td>Last day to withdraw from course(s); grade subject to Withdrawal Policy</td>
</tr>
<tr>
<td>November 26-28</td>
<td>Thanksgiving Break (no classes)</td>
</tr>
<tr>
<td>December 15</td>
<td>Last day of classes</td>
</tr>
<tr>
<td>December 16</td>
<td>Reading Day</td>
</tr>
<tr>
<td>December 17</td>
<td>Final exam (subject to change)</td>
</tr>
</tbody>
</table>
### Tentative Schedule

**Tuesday on campus sections**

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sep 8</td>
<td>T</td>
<td>Intro &amp; Chapter 1 (online)</td>
<td>Sept 8</td>
<td>T</td>
<td>Intro &amp; Chapter 1 Lecture (online)</td>
</tr>
<tr>
<td>10</td>
<td>R</td>
<td>Chapter 1 Homework (online)</td>
<td>10</td>
<td>R</td>
<td>Chapter 1 Homework (online)</td>
</tr>
<tr>
<td>15</td>
<td>T</td>
<td>Chapter 2 Lecture (online)</td>
<td>15</td>
<td>T</td>
<td>Chapter 2 Lecture (online)</td>
</tr>
<tr>
<td>17</td>
<td>R</td>
<td>Chapter 2 Homework (online)</td>
<td>17</td>
<td>R</td>
<td>Chapter 2 Homework (online)</td>
</tr>
<tr>
<td>22</td>
<td>T</td>
<td>Chapter 3 Lecture (online)</td>
<td>22</td>
<td>T</td>
<td>Chapter 3 (online)</td>
</tr>
<tr>
<td>24</td>
<td>R</td>
<td>Chapter 3 Homework (online)</td>
<td>24</td>
<td>R</td>
<td>Chapter 3 Homework</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Exam 1 Review (online)</td>
<td></td>
<td></td>
<td>Exam 1 Review (online)</td>
</tr>
<tr>
<td>29</td>
<td>T</td>
<td>No class (dorm move in)</td>
<td>29</td>
<td>T</td>
<td>No class (dorm move in)</td>
</tr>
</tbody>
</table>

**Thursday on campus sections**

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oct 1</td>
<td>R</td>
<td>Exam 1 (online)</td>
<td>Oct 1</td>
<td>R</td>
<td>Exam 1 (online)</td>
</tr>
<tr>
<td>Oct 2</td>
<td>F</td>
<td>Early Alert (noon)</td>
<td>Oct 2</td>
<td>F</td>
<td>Early Alert (noon)</td>
</tr>
<tr>
<td>6</td>
<td>T</td>
<td>Chapter 4 Lecture</td>
<td>6</td>
<td>T</td>
<td>Chapter 4 Lecture (online)</td>
</tr>
<tr>
<td>8</td>
<td>R</td>
<td>Chapter 4 Homework (online)</td>
<td>8</td>
<td>R</td>
<td>Chapter 4 Homework</td>
</tr>
<tr>
<td>13</td>
<td>T</td>
<td>Chapter 5 Lecture</td>
<td>13</td>
<td>T</td>
<td>Chapter 5 Lecture (online)</td>
</tr>
<tr>
<td>15</td>
<td>R</td>
<td>Chapter 5 Homework (online)</td>
<td>15</td>
<td>R</td>
<td>Chapter 5 Homework</td>
</tr>
<tr>
<td>20</td>
<td>T</td>
<td>Chapter 6 Lecture</td>
<td>20</td>
<td>T</td>
<td>Chapter 6 Lecture (online)</td>
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<tr>
<td>22</td>
<td>R</td>
<td>Chapter 6 Homework (online)</td>
<td>22</td>
<td>R</td>
<td>Chapter 6 Homework</td>
</tr>
<tr>
<td>Oct 23</td>
<td>F</td>
<td>Unsatisfactory Grades(noon)</td>
<td>Oct 23</td>
<td>F</td>
<td>Unsatisfactory Grades(noon)</td>
</tr>
<tr>
<td>27</td>
<td>T</td>
<td>Exam 2 Review (online)</td>
<td>27</td>
<td>T</td>
<td>Exam 2 Review (online)</td>
</tr>
<tr>
<td>29</td>
<td>R</td>
<td>Exam 2 (online)</td>
<td>29</td>
<td>R</td>
<td>Exam 2 (online)</td>
</tr>
</tbody>
</table>

**Dates to Consider**

- **Oct 1**: Last day to drop
- **Nov 3**: Last day to drop

**Days to Note**

- **Oct 23**: Unsatisfactory Grades
- **Nov 3**: Last day to drop

**Dates for Exams**

- **Dec 1**: Last day to drop
- **December 15**: Exam 4 Review (online)
Please read, type your name, and send this page to the professor by September 17th.

I am confirming that:

1. I have carefully read the Fall 2020 ACCT2121 syllabus, fully understand and will adhere to the stated guidelines and requirements.
2. I understand that the grade I earn in this class is my responsibility.
3. I will support my learning and the learning of my classmates by:
   a. being prepared for all class discussions;
   b. participating in class discussions;
   c. submitting assignments on the due dates;
   d. complying with the classroom conduct section of this syllabus; and
   e. abiding by the terms of the UNCC Code of Student Academic Integrity and exercising professional online etiquette.
4. The Comprehensive Accounting Cycle Review Project (through WileyPlus):
   a. I understand that this is an individual project requiring individual submission on WileyPlus of my work for grading; however, I may discuss the project with other Fall 2020 registered ACCT 2121 students.
   b. I must complete and submit the project on the due date to receive credit for work performed.

Type Student Name: __________________________________________________________

Student ID Number 800: ____________________________________________________

Date: ______________________________________________________________________