PRINCIPLES OF ACCOUNTING I
FALL 2022
Acct 2121-091  WED  7:00 - 9:45pm  FRIDAY 142

FACULTY CONTACT AND COMMUNICATIONS
Instructor: Mr. Roger Mobley
Email: rmobley4@uncc.edu (preferred method of contact)
Office Hours: Tuesday/Wednesday 6:00pm – 6:50pm - by appointment.
Web Resources: Course materials will be posted to CANVAS.

Textbook & Course Resources
You are required to purchase:
1. WileyPlus (software through which you will submit your homework);
2. a textbook (may be the electronic version automatically included in WileyPlus, or a hard copy)

Textbook:
Survey of Accounting, 2nd Edition, by Kimmel & Weygandt; publisher is Wiley

This course is part of the university’s “First Day” program, which means that you can access all required electronic materials directly in Canvas at a discounted price - no additional access codes are needed. The university will bill you for the discounted price ($53.63) with your tuition payment. Students may pick up their loose-leaf textbook from the bookstore for $26.61.

Be sure to have popup blockers turned off in Canvas and have cookies enabled. Below are links with additional guidance (you might need to copy and paste the URL into your browser):

- Popup Blockers
- Cookies
- Link to Customer Care website and FAQs: https://tinyurl.com/firstdayfaq
- Open a ticket Online for the Customer Care team: https://tinyurl.com/customercarerequest
- Email the Customer Care team: bookstorecustomercare@bncollege.com
- Call the Customer Care team: 1-844-9-EBOOKS (1-844-932-6657)
- Video of Student Experience: https://www.youtube.com/watch?v=bNhSdKueifU

Course Description
Survey of accounting topics related to business decisions. Utilizing a user-oriented approach, transactions are analyzed to determine their effects on the three basic financials statements: Balance Sheet, Income Statement and Statement of Cash Flows. Budgeting and cost behavior concepts are introduced.
**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**
A student's grade will be determined based on his/her accomplishment in the following areas:

<table>
<thead>
<tr>
<th>Area</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Three midterm examinations</td>
<td>300</td>
</tr>
<tr>
<td>(100 points each)</td>
<td></td>
</tr>
<tr>
<td>Final examination (cumulative)</td>
<td>125</td>
</tr>
<tr>
<td>Semester Project</td>
<td>50</td>
</tr>
<tr>
<td>Quizzes</td>
<td>50</td>
</tr>
<tr>
<td>Homework</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>625</td>
</tr>
</tbody>
</table>

The following grading scale will be used:

<table>
<thead>
<tr>
<th>Points Accumulated</th>
<th>Letter Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>90 to 100 percent of total points</td>
<td>A</td>
</tr>
<tr>
<td>80 to 89 percent of total points</td>
<td>B</td>
</tr>
<tr>
<td>70 to 79 percent of total points</td>
<td>C</td>
</tr>
<tr>
<td>60 to 69 percent of total points</td>
<td>D</td>
</tr>
<tr>
<td>Below 60 percent of total points</td>
<td>F</td>
</tr>
</tbody>
</table>

***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 deliverables. 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 will be provided.

**Attendance**
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 Handouts/Slides**
Lecture handouts and slides for each chapter will be posted on Canvas by the night prior to the lecture. It is the student’s responsibility to print these and bring them to class.
Examinations

Three mid-term exams (during class):
- Tuesday, September 27th
- Tuesday, November 1st
- Tuesday, November 22nd

Final exam: Saturday, December 10th

It is the student’s responsibility to arrange to take the exams at the designated times. Make-up examinations will be given only for documented exceptions. Exceptions are at the discretion of the Professor and are limited to university sanctioned conflicts and must be pre-arranged. An unexcused absence from an examination will result in a grade of zero for that exam. There are only two acceptable explanations for an unexcused absence from an exam: severe personal illness and death in the family. The excuse must be appropriately documented and presented to me within two days following a missed exam. If the excuse for a missed final is acceptable, the student will be given a make-up exam during the second week of the following semester. Please contact me via email if you have a true emergency!

Conduct during an Examination

Students are expected to be on time for exams and to respect each other at all times. Each student should behave appropriately during examinations. Students must refrain from displaying behaviors that may be annoying to other students and must keep their focus on their test booklet.

The use of financial, scientific and programmable calculators, calculators that accept text, and/or cell phone calculators is prohibited during quizzes and examinations.

Students should acquire a VERY basic calculator to use during each quiz and exam in this course.

A violation of this policy will result in a zero for the particular exam.

Policy on Regrading Exams

Students may sometimes justifiably question the grading of their examinations. If the situation occurs, write the number of the question to be regraded, along with the reason, on the cover of the examination. Request for regrading must be submitted immediately after you review your exam results.

Policy on Retaining Exams

Exams will be returned, discussed then re-collected, hopefully during the first class meeting following the exam. This will be your only opportunity to view your exam and students are not allowed to leave the classroom with the exams. Non-adherence to this policy will result in an automatic grade of zero for the exam, as well as academic integrity charges being filed against the offending student.

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 handouts are to be printed prior to the class period during which the chapter will be discussed, or be electronically accessible during the relevant class period. Students are expected to attend every class, arriving on time and remaining the entire period. Assigned homework is to be completed by the indicated due date. Course material should be reviewed and studied continuously throughout the term.

*** Cramming for an accounting test is rarely a successful strategy. ***
**Financial Statement Ratio Project**
All students enrolled in ACCT 2121 during the Fall 2022 semester will complete a Special Project. The Special Project is part of the accreditation process for the Belk College of Business. The Special Project will require students to use ratio analysis and other analytical tools to evaluate the performance of selected Fortune 500 companies. The Special Project consists of three parts. Part 1 is due on November 7 and Part 2 is due on November 28. Part 3 will is due on December 5.

**Quizzes (End of Chapter)**
Quizzes will be given at the end of each chapter either during class or administered on-line through WileyPlus. Quizzes will be administered on individual or group basis. No make-up course work for Quizzes. Group members must be in class attendance to receive credit for group work on quizzes.

**Homework**
Timely completion of homework assignments is ABSOLUTELY CRITICAL to your success in the course. Homework will be completed using WileyPlus, which will provide 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. You should print the answers so that you can bring your work/questions to class and also be able to study the problems later. **Late homework will not be accepted but two (“2”) 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.**

**Classroom Conduct**
You are on the path to becoming professionals. Appropriate classroom etiquette and conduct are expected:
- Cell phones should be silenced
- Laptop computers, tablets and cell phones should be used only for accessing class materials
- Disruptive and/or disrespectful behavior (examples: leaving and reentering the classroom during class; talking during a lecture) is not allowed
- Disrespectful and/or vulgar language is not allowed

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

**Tutoring**
The University Center for Academic Excellence (Colvard 2300) offers several opportunities for free tutoring throughout the semester. Individualized tutoring for 1-4 students is offered by appointment (online at ucae.uncc.edu) and Peer Assisted Learning (PAL) is offered on a drop-in basis several times each week. Full schedules will be posted on the UCAE’s website as well as on our course Canvas page. **Again, there is no charge for either of these services.** Students should take advantage of these opportunities regularly throughout 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 on 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 socio-economic status.

Statement on Covid-Related Absences – SUBJECT TO CHANGE
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 a 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:

- **Complete your Niner Health Check** each morning.
- **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, indicate so on your Niner Health Check to alert the University. Submit a copy of your Niner Health Check notification email to your instructors. Upon learning that you have tested positive or have been diagnosed for symptoms of COVID-19, either from your reporting or from Student health Center testing or diagnosis, representatives from Emergency Management and/or the Student Health Center will follow up with you, and your instructors will be notified of the need for accommodations, as necessary.
- **If you have been exposed** to COVID-19 positive individuals and/or have been notified to self-quarantine due to exposure, indicate so on your Niner Health Check to alert the University. Representatives from Emergency Management and/or the Student Health Center will follow up with you as necessary. Submit a copy of your Niner Health Check notification email to your instructors. If you need any additional support verifying your absence after you have communicated with your professors, contact Student Assistance and Support Services.
To return to class after being absent due to a period of self-quarantine, students should submit a copy of their Niner Health Check clearance email to their instructor(s). To return to class after being absent due to a COVID-19 diagnosis, 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, you are still responsible for all work and assignments. As your instructor, I will work with you to establish reasonable due date extensions.

**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.)

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

1. Use of any calculator except a 4-function calculator during exams.
2. Having/touching/holding/using a cell phone, programmable device or internet-accessible device during exams.
3. Not having all notes put away, completely out of sight, during all exams. (If notes are not put away, it will be assumed that the student purposely kept the notes out with the intent of using them on the exam.)
4. Copying another student’s exam, Accounting Review Problem, polling answers and/or homework.
5. Having another student complete your online assignment.
6. Allowing another student to copy your exam, Accounting Review Problem, polling answers and/or homework - this is called “complicity” and makes you an accomplice.
7. Submitting polling answers for another student or asking another student to submit answers for you.
8. Submitting polling answers remotely (i.e., when you are not physically present in class.)
9. Not reporting another student that you know is cheating – another type of complicity.
10. Removing an exam from the classroom.

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

**Adjustments to the Syllabus**

This syllabus provides a general plan for the course, which may need to be changed under certain circumstances.
Accounting 2121 (MOBLEY)
Fall 2022: Anticipated Class Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug 24</td>
<td>W</td>
<td>Intro &amp; begin Chapter 1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Chapter 2</td>
</tr>
<tr>
<td>31</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sept 7</td>
<td></td>
<td>Chapter 3</td>
</tr>
<tr>
<td>14</td>
<td></td>
<td>Chapter 4</td>
</tr>
<tr>
<td>21</td>
<td></td>
<td>Chapter 6</td>
</tr>
<tr>
<td>28</td>
<td></td>
<td>Exam 1 (Chapters 1-4)</td>
</tr>
<tr>
<td>Oct 5</td>
<td></td>
<td>Chapter 7</td>
</tr>
<tr>
<td>12</td>
<td></td>
<td>Chapter 8</td>
</tr>
<tr>
<td>19</td>
<td></td>
<td>Chapter 9</td>
</tr>
<tr>
<td>26</td>
<td></td>
<td>Exam 2 (Chapters 6-8)</td>
</tr>
<tr>
<td>Nov 2</td>
<td></td>
<td>Chapter 19</td>
</tr>
<tr>
<td>9</td>
<td></td>
<td>Chapter 11</td>
</tr>
<tr>
<td>16</td>
<td></td>
<td>Exam 3 (Chapters 9 &amp; 19)</td>
</tr>
<tr>
<td>23</td>
<td></td>
<td>NO CLASS</td>
</tr>
<tr>
<td>30</td>
<td></td>
<td>Chapter 13</td>
</tr>
<tr>
<td>Dec 7</td>
<td></td>
<td>Chapter 15</td>
</tr>
<tr>
<td>Dec 10</td>
<td>SAT</td>
<td>FINAL (8AM – 11AM)</td>
</tr>
</tbody>
</table>

By signing this page and submitting it 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