

Course Syllabus
Principles of Accounting II
ACCT 2122 Section 001 (MW 2:00 – 3:15) FRI 128
ACCT 2122 Section 002 (MW 3:30 – 4:45) FRI 111

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Welcome to ACCT 2122, *Principles of Accounting II* at UNC-Charlotte! I am looking forward to getting to know each of you this term 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. Accounting is a subject that is vital to any career in Business and very useful in most other careers and life in general. It is a challenging curriculum, but also very rewarding if you stay on top of the materials and give the class the proper time and attention.

Course Description in the University Catalog

ACCT 2122. Principles of Accounting II. (3) Prerequisite: ACCT 2121 with a grade of C or better and sophomore standing or permission of Department. An introduction to managerial accounting with an emphasis on using accounting information to make decisions. (Fall, Spring, Summer) (Evenings)

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 support 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. help students gain a better understanding of the interrelationships among the various units within an organization,
 4. enhance students' ability to analyze a business situation so that proper decisions can be made,
 5. possess enhanced analytical, communication, inter-personal, and critical-thinking skills for success in the world of business,
 6. increase the awareness of the importance of information technology with regard to financial information, and
 7. understand the global perspective of accounting and business.
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Textbook & Course Resources

You are required to purchase:

1. The Textbook = Garrison, R.H., Noreen, E.W. & Brewer, and P.C. 2012. *Managerial Accounting*. 15th edition. Boston, MA: McGraw-Hill Companies, Inc. (Custom edition for UNCC)
ISBN: 9781308472195 UNCC bookstore - \$164; Grays Bookstore - \$150
(Note - You can choose to not purchase the paper copy of the book and just use the e-book that comes with the Connect Plus purchase below)
2. McGraw-Hill *Connect Plus*(includes the electronic version of the text and software through which you will submit your homework). This comes with the book, or you can buy this by itself if you only want to use the e-book that comes with the Connect.
3. Coursepack – This contains all of the reading notes, case studies, and power point slides. This is a required purchase. You will need to bring the case studies and power points to each class. **UNCC bookstore - \$20; Grays Bookstore - \$15.**

(See the coupon on the Canvas page for a discounted price at Grays if you buy the book and coursepack from them - \$10 off!! – Total savings are \$30 if you purchase both from Grays and use the coupon!!)

4. Poll Everywhere App – New this year, replacing the Turning Point Clickers, we will use Polling Everywhere. This is a free App that can be downloaded to your smartphone, or other mobile device. You must have some type of WiFi device to register your poll responses. See the following link for inexpensive alternatives and further guidance.

<http://teaching.uncc.edu/academic-technologies/student-response-system/student-guides>

The textbook comes with a registration code for Connect™. You will be completing and submitting homework assignment online through Connect™. If you purchase the textbook from any other source, make sure it comes with a valid registration card for Connect™. If you do not have a registration code, you may purchase one separately from the publisher.

You are required to have access to the textbook while attending class. Note – “Connect Plus” comes with the e-book, so you don’t have to buy the paper book unless you want to.

McGraw Hill Connect Plus has an option of a free two week free trial. If you are waiting on financial aid, plan to use the free trial until your funds come through. ***Extensions on homework deadlines will not be granted for delayed financial aid unless you can show that the delay was greater than the two week free trial.***

Flipped Class

This class is following a flipped classroom model. The lectures have been filmed and are available on-line. You will be required to read the book, watch the lectures, and take short quizzes prior to attending class. During class, we will focus on group work and problem solving exercises. ***Advance preparation is critical to success in a flipped format.***

On-line homework and Canvas quizzes

Homework is a required part of the course. Your homework grade will be factored into your overall grade as explained below. **As a general rule, there are two assignments for each chapter, Canvas quizzes that will be due by midnight before we cover the respective chapter and a homework assignment that will**

usually be due by midnight on the Friday after we finish a respective chapter. It is your responsibility to pay close attention to the cut-off dates and times for all assignments. After a homework assignment and Canvas quiz have closed, it will not be opened back up. Registering for Connect and accessing homework is done through links provided in Canvas.

Sharktank Group Project

A semester long group project will be assigned. This project involves creating a product to solve an assigned need, then modeling the product throughout the semester based upon concepts covered in the course. There will be various deliverables throughout the semester, concluding with a presentation day where each group presents their concept to the class. Your Sharktank grade will consist of two components.

- **Base score** – This consists of the deliverables that are submitted during the semester. Each group member receives the same score for each group submission.
- **Group evaluations** – Each group member will evaluate all other group members, including themselves. They will grade each group member on their contribution and value added to the group. The base score will then be adjusted downward for the average of the group evaluations if less than 100%.

The purpose of the group project is to develop group skills while working on course related deliverables. In today's business environment, it is critical to be able to work cohesively with others that are different than you. The group evaluation is based on what your fellow group members think your contribution was, not what you think your contribution was. Group grades, like all grades are confidential. Once group evaluation grades are submitted, they will be final. Any attempt to discuss group grades after submission with the intention of changing submissions will be viewed as grade tampering. (See the Sharktank Grading Rubric posted in Canvas for suggestions on how to obtain a strong group evaluation grade)

Canvas

For classroom materials, student forums, and tentative schedules, see Canvas at: ***My.UNCC.EDU***

Polling Points

Polling will be used to assess classroom participation. We will have poll questions the first day of class, so make sure you bring your WiFi device and have downloaded the App and registered accordingly. Polling grades will be posted to Canvas regularly throughout the semester. It is your responsibility to review these grades regularly and correct any issues you may have with a polling that is not performing properly. **Polling points cannot be made up or excused. As well, alternative forms of submission will not be allowed.** (If you leave your WiFi device in your car, you will not be allowed to write the answers down and submit them at the end of class.) **Sharing WiFi devices or having someone respond on your behalf will be considered an academic integrity violation for both yourself and the other person.**

Email Etiquette

Email is my preferred means of communication (other than face to face). In all emails to any professor use real words, proper capitalization, correct grammar and punctuation. Put the course name and section number in the Subject Line. Begin the email with a proper salutation such as "Professor Monaghan" or "Dear Professor". Emails beginning with "Hey" or "Hey Professor" will not be responded to.

Office Consultations

My scheduled office hours are from 8:30am to 9:15am, and 12:30pm to 1:45pm Mondays and Wednesdays. If you need to see me at any other time, talk to me after class and we will make an appointment at a mutually convenient time.

Grading Policy

A student's grade will be determined on the basis of his/her accomplishment in the following areas:

Three midterm examinations (100 points each)	300 points (42.86%)
Comprehensive final exam	150 points (21.43%)
LAB Group work (SharkTank)	100 Points (14.29%)
Connect Homework	50 points (7.14%)
Polling Points	50 points (7.14%)
Canvas quizzes	50 points (7.14%)
Total	<u>700 points (100%)</u>

The following grading scale will be used:

<u>Numerical Grade</u>	<u>Letter Grade</u>
630.00 + total points	A
560.00 – 629.99 total points	B
490.00 – 559.99 total points	C
420.00 – 489.99 total points	D
Below 420.00 total points	F

Note that the determination of your final course grade will be based on the total amount of points you earn. For example, if you earn 580 total points, your course grade is a “B”.

The grading scale is based on the assumption that the student’s class behavior is professional. The instructor may reduce the final grade in the event that a student has not exhibited professional behavior.

For the University’s policy relating to course grades click on the following link:

<http://www.legal.uncc.edu/policies/GradeAppeal.html>

It’s your responsibility to keep track of your grades.

The Connect homework grade will be determined as follows:

$$\text{Connect Online Homework Grade} = 50 \times \left(\frac{\text{Points earned}}{\text{Points available}} \right)$$

Clicker points will be determined as follows:

$$\text{Clicker Points} = 50 \times \left(\frac{\text{Points earned}}{\text{Points available}} \right)$$

The Canvas Quiz grade will be determined as follows:

$$\text{Canvas Quizzes} = 50 \times \left(\frac{\text{Points earned}}{\text{Points available}} \right)$$

Your semester grade for this course will be determined by the total number of points you earn on homework (Connect and Canvas quizzes), classroom participation (clickers), group work (SharkTank), and exams during the semester. Factors and circumstances other than your total points will not be considered. Please note there will be no “extra credit” work available, and exams are usually not curved.

Attendance Policy

Regular class attendance is expected but not required. Remember that in each class we will have clicker questions, so a missed class will hurt your point total. If you forget to bring your clicker to class, you will not be able to earn or “make-up” clicker questions missed. In addition, absences will negatively impact your ability to be a valuable contributor to your group. As a consequence, excessive absences will impact your final grade. ***Students assume full responsibility for material covered and assignments given during a missed class.***

Examinations:

Examinations will be given on the dates and times that are shown on Canvas and the tentative class schedule posted.

Exams will generally be in multiple-choice format. The final exam will be comprehensive.

Note – the Final Exam for all sections is scheduled for:

Friday – December 8 from 8:00am to 11:00am. Location to be announced.

It's your responsibility to make arrangements to take the course exams at the designated times. **Make-up examinations will be given only for documented exceptions.** These exceptions are 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 family and required school functions.** Students with a conflicting required school functions must furnish documentation prior to the exam. Other excuses must be appropriately documented and presented to me within 24 hours of the missed exam.

An excused illness requires an official signed statement from a doctor or emergency room stating that you were under their care on or shortly before the exam date.

Make-up exams may be a different format than the regularly scheduled exams.

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 let me know as soon as you become aware of the conflict so that alternate arrangements can be made. 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 in the exam dates. Family vacations or other social activities will not be considered as valid conflicts.

Exam Do-overs

Your exam grade is the grade that you will receive. Do-overs or retaking an exam because a student did not perform as well as they had hoped will not be allowed.

Conduct during an Examination

You are expected to respect each other at all times. You should 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'll have to leave all of your belongings (including purses, computers, cell phones and bookbags) in the front of the room, so it's not a good idea to bring those things to the exam. ***You will be asked to show your ID when turning in your exam, so make sure you bring some form of picture ID on each exam day. Once an exam begins, you will not be allowed to leave the room until you are done with the exam.***

Use of a Calculator during an Exam

You should bring to each class a basic, four-function calculator. You will need it for class exercises and exams. Only simple four-function calculators are allowed to be used during an exam in this course. Cell phones are not permitted to be used as calculators. I strongly urge you to purchase two calculators and have both with you. These calculators are inexpensive and have a tendency to fail at the worse possible times (during an exam), so it pays to have a back-up calculator handy.

Policy on Retaining Exams

I'll make every effort to return exams to you on a timely basis. Exams will be returned, discussed and then re-collected. This will be your only opportunity to view your exam. All exams will be kept in my office; under no circumstances will be returned to students. If you leave the classroom with your exam, it will be considered a violation of the Code of Academic Integrity and will result in an automatic grade of zero for the exam plus academic integrity charges.

Policy on Re-grading Exams

Students justifiably sometimes question the grading of their examinations. I'll 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.

Use of Scantron Answer Sheets

Exams will use the machine-graded "Scantron" answer sheet. All answers to multiple choice questions must be on the Scantron sheet in order to be considered. Answers on the test or on scrap paper will not be considered. Be certain that all stray marks and "erased" wrong answers are fully erased prior to submitting the Scantron. No grade adjustments will be made due to errors in completing the Scantron. You should complete the Scantron answer sheet as you are taking the exam or quiz; don't wait until the end of the allotted time to complete the Scantron.

Classroom

As previously discussed, we will be following a flipped class model. You will have the following assignments due prior to each class:

- Read the chapter.
- Watch the lecture video posted in Canvas.
- Take the short lecture quizzes in Canvas.

We will briefly cover the concepts, then spend significant time doing class exercises and case studies. If you do not do the advanced preparation for the class, you will find it very difficult to keep up and understand the problems that we work in class. As a consequence, your exam grades will most likely not reflect your best effort.

The pre-lecture powerpoints and Case Studies are in the coursepack. As you watch the lecture videos, fill in the blanks in the powerpoints, creating a complete set of notes. Bring the powerpoints and case studies

to class. You will need to refer to both during the lecture. You also should bring your smartphone and a calculator to each class.

You will be given a name tent on the first day of class. It is your responsibility to bring that name tent each day to class. If you lose the name tent, you will need to either purchase or make a replacement before the next class. Consistent failure to display a name tent will result in a reduction of the Group Work grade.

Classroom Conduct

You are on the path to becoming a professional. Appropriate classroom etiquette and conduct are expected.

- You are expected to come to class on time and to remain the entire time.
- Cell phones should be turned off.
- Electronic devices are allowed in class as long as they are used for purposes of the class. Inappropriate use such as on-line shopping, texting, emailing and other activities on the Internet that are not related to the class are prohibited. You will be dismissed from class if your wireless phone rings or if you use your phone or computer for activities that are not related to the class.
- Disruptive and/or disrespectful behavior (for example, sleeping during class) is not allowed.
- Talking during a lecture is not allowed.
- Disrespectful and/or vulgar language is not allowed.
- Eating, reading, and use of tobacco products in class are considered inappropriate and disrespectful.

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

General expectations

Students are expected to come to class on time and prepared. Assignments are to be read prior to the class period for which they are assigned. Homework should be completed within the time period assigned. Do not underestimate the difficulty of this course. It can be difficult if you fall behind or neglect the course material. Some suggestions to help ensure success are:

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 & let me know immediately if you experience any difficulty.
5. ***Practice, practice and more practice***. You cannot “read” accounting. The only way to learn accounting is to spend hours completing problems and exercises.

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. The 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 accommodation, please see me within the first week and also contact the Office of Disability Services (Fretwell 230) and follow the instructions of that office for obtaining accommodations.

The Belk College 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

All UNC Charlotte students are expected to strictly observe the UNC Charlotte Code of Student Academic Integrity. The text of the Code can be found at <http://www.legal.uncc.edu/policies/ps-105.html>

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/ps-134.html>. 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 (typically the 10th day of enrollment).

Academic Calendar –Key Dates

DATE	EVENTS
August 21, 2017	New Student Convocation 8:00 AM to 5:00 PM
August 22, 2017	First Day of daytime classes starting at 8:00 AM
August 28, 2017	Last day to register, add, drop with no grade via the web*
September 4, 2017	Labor Day - No Classes
October 9, 2017 to October 10, 2017	Student Recess - no classes
October 24, 2017	Last day to withdraw from course (s); grade subject to Withdrawal Policy*
October 30, 2017	Registration for Spring 2018 begins * Registration Info
November 22, 2017to November 25, 2017	Thanksgiving Break - No classes
December 6, 2017	Last day of classes
December 7, 2017	Reading Day
December 8, 2017to December 9, 2017	Final Examinations
December 11, 2017to December 15, 2017	Final Examinations Continued