

**Course Syllabus**  
**Principles of Accounting II**  
**ACCT 2122 Section 03**  
**As of 7/23/17**

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**Welcome to ACCT 2122, *Principles of Accounting II* at UNC-Charlotte!** I look forward to getting to know each of you this term and helping you succeed in this course, the University and your career.

Keep in mind that your primary goal in this course should be to develop skills to be successful in your professional career. The course methodology is developed, in great part, to help you develop skills you will need to get a job and have a successful career. See APPENDIX 7 for details on skills you need to develop at UNCC to get a professional job.

Accounting is a subject that is vital to any career in business. It is a challenging curriculum. But, it is also very rewarding, if you stay on top of the materials and give the class the proper time and attention.

It is your responsibility to fully read and follow the requirements outlined in this syllabus and those outlined in Canvas. Again, the class structure is set up to help you start to transition from student to professional. To that end, not following the class requirements will negatively impact your grade. Just like in the workplace, excuses for not following the requirements will not be accepted and will have negative ramifications.

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***Course Resources***

See APPENDIX 1 for more detail. **Required: Connect Plus access (comes with e-book) OR hardcopy of the textbook which if it is new will come with connect plus access, coursepack, and simple calculator if you don't already have those items. Please have all of these items by August 29<sup>th</sup> at the latest.**

***Canvas***

For classroom materials and assignments due dates refer to our course schedule.

Students may get Canvas and other computing help by visiting the IT Service Desk—see <http://itservices.uncc.edu/student-services/help-services>.

***Flipped Class***

This class is following a flipped classroom model. The lectures are videos and are available on-line. You will be required to read the book and watch the video lectures prior to attending class, as well as complete a quiz in Canvas. During class, we will build upon your learning by mostly focus on problem solving exercises. Students will be graded on participation in the problem solving, so advance preparation is critical to good performance. You will also be required to complete assignments outside of class online using Connect.

For most chapters, we will have a “lecture” day and a “lab” day. Refer to the course schedule for more details. The table below outlines the expectations for each chapter.

Before lecture	Lecture	Before lab	Lab	After Lab
<ul style="list-style-type: none"> <li>- <b>Connect:</b> Watch lecture videos and complete questions within the videos</li> <li>- <b>Canvas Quizzes</b></li> </ul>	Work through problems and/or case studies in class, including clicker questions  Please bring your coursepack to each lecture	<b>Connect:</b> Complete the LAB pre-work in Connect	Work through problems in class as assigned	<b>Connect:</b> Complete homework

- Please refer to our course schedule where a complete list of due dates can be found.

Each student is unique and learns in different ways. You should follow the approach that works best for you based upon the study approach you have developed over your academic career. The above is a suggested approach only.

Also, for ACCT 2122, you should generally expect to spend about 5-7 hours each chapter outside of the classroom on this course (chapters 1 and 6 will be much less). The pre-lecture preparation (steps 1-3) should take about 3-4 hours. The pre-LAB work (step 6) should take about 1-2 hours. The homework (step 8) should take about 1-2 hours. Note: these amounts are rough guidelines and will be different from chapter to chapter and by student.

### **How To Perform Well in This Class**

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. **Invest the time** by following each step in the sequence outline above.
2. **Study the material in advance** of class coverage. **Class time should be used to reinforce and build upon what you have already learned.** If you do not complete the advance 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.
3. **Complete the Canvas quizzes in advance** of class coverage.
4. **Do pre-LAB and homework assignments.** **Struggling with the material is expected and is a natural part of the learning process.**
5. **Do not hesitate to ask questions** in class and participate in class discussion.
6. **Persist in your attempt to understand** the material and let me know immediately if you experience any difficulty.
7. **Practice, practice and more practice.** You cannot “read” accounting. The only way to learn accounting is to spend hours completing problems and exercises.

If you are completing all the items as outlined in the suggested sequence above and still not performing as well as you would like, you can further supplement your learning:

- Complete Chapter Review Problems (found in the textbook immediately after the end of chapter summary, except in Chapter 1).
- Attend Supplemental Instruction—see the link in Canvas.
- If you need even more help, you can also get a free tutor—see the link in Canvas for more information on how to do that.

### ***Polling***

Polling questions will be used to assess classroom participation. We will have polling questions during class, so make sure you have registered a polling device. Polling grades will be posted to Canvas periodically throughout the semester. **Polling points cannot be made up or excused. As well, alternative forms of submission will not be allowed** (e.g. if you leave your polling device in your car, you will not be allowed to write the answers down and submit them at the end of class.) See APPENDIX 2 for polling device set-up and use guidance.

### ***On-line homework and quizzes***

Typically, there are five online graded assignments for each chapter:

- video and question embedded in the video that will be due before we cover the respective chapter (completed in Connect),
- quizzes that will be due before we cover the respective chapter (completed in Canvas),
- pre-LAB assignment (completed in Connect) that will be due before the LAB day,
- LAB assignment that will be worked on during the LAB day and due the LAB day (completed in Connect), and
- homework assignment (completed in Connect) that will be due after we cover the respective chapter.

It is your responsibility to pay close attention to the cut-off dates and times for all assignments. After a Connect assignment or Canvas quiz have closed, it will not be opened back up. See APPENDIX 4 for details on how to set up and use Connect. Connect grades will be posted to the Canvas gradebook periodically throughout the semester.

***Email Etiquette – please refer to email FAQs before sending an email as face-to-face is my preferred means of communication. If you need to send an email please include the following:***

1. **Put the course name and section number in the Subject Line (e.g. ACCT 2122-003).**
2. You must use your UNCC email.
3. In all emails to any professor use real words, proper capitalization, correct grammar and punctuation.
4. Begin the email with a proper salutation such as “Professor Gabriel” or “Dear Professor.”

**Emails not following these requirements will not be responded to.** Practice now how you will be expected to communicate when you have a job.

Be certain to read Canvas and this syllabus before asking questions--these resources often answer many questions.

If you want to talk through a problem or concept you do not understand, please stop by my office during office hours you don't need an appointment. It is too difficult for both of us to have an in-depth conversation via email.

### ***Attendance Policy***

Regular class attendance is expected, but not required. Remember, that in almost each class, we will have graded student participation, so a missed class will hurt your grade point total. ***Students assume full responsibility for material covered and assignments given during a missed class.***

### ***Classroom Conduct***

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

- Be prepared. Have access to the textbook and supplemental materials (the pre-lecture PowerPoints and Case Studies in the coursepack). These should be brought to class. It will make note-taking much easier. You also should bring your device to access the internet and a calculator to each class.
- You are expected to come to class on time and to remain the entire time.
- Recording devices are not permitted.
- Cell phones and other communication devices should be turned off. You will be dismissed from class if your wireless phone rings.
- 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 you use your phone or computer for activities that are not related to the class.
- Disruptive and/or disrespectful behavior (e.g. 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 sole discretion.***

### ***Grades***

It is your responsibility to monitor your gradebook in Canvas and notify me immediately of any errors.

### ***Syllabus***

I reserve the right to modify this syllabus, the class schedule and/or LAB methodology during the semester. You should always check Canvas to ensure you have the most recent version of the syllabus—the syllabus is dated on the first page.

### ***Appendices***

**APPENDIX 1—Textbook & Course Resources**

**APPENDIX 2—Poll Everywhere Set-up and Use Guidance**

**APPENDIX 3---Grading Policy**

**APPENDIX 4—Connent Homework Pointers**

**APPENDIX 5—Test Taking Requirements**

**APPENDIX 6---Other Items**

**APPENDIX 7-- Skills recruiters are seeking and that you need to get a job.....**

**APPENDIX 8-- Course Description in the University Catalog and Course Objectives**

## APPENDIX 1—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  
*(Note - You can choose to NOT purchase the paper copy of the textbook and just use the e-book that comes with the McGraw Hill Connect Plus purchase—see #2 immediately below for details)*
2. McGraw-Hill *Connect Plus* includes the electronic version of the textbook (e-book). Also, you will use Connect™ to watch videos and complete and submit homework and LAB assignments. The textbook (purchased at the UNCC or Grays bookstores) comes with a registration code for Connect™. If you purchase the textbook from any other source, make sure it comes with a valid registration card for Connect™. See APPENDIX 4 for some pointers on setting up and using MH Connect.

You can also buy MH Connect Plus by itself (and not the textbook) if you only want to use the e-book that comes with the Connect. If this is the case, you should purchase a Connect registration code directly from the publisher. See the link in Canvas to register for the course, which is also how you can buy directly from the publisher.

3. Coursepack – The coursepack contains reading notes, case studies and power point slides.
4. Polling device. To be able to answer polling questions, you will need a wi-fi enabled device that can access a browser. This could be a smart phone, tablet and/or laptop. See APPENDIX 2 for some pointers on setting up and using your polling device.
5. Polling Everywhere Account License. Be certain to create your Polling Everywhere account license before the first class. See APPENDIX 2 for some pointers on setting up and using your polling device.
6. Calculator – Bring it every day.

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.***

Both the UNC Charlotte Bookstore and Grays Bookstore carry the resources for this class. However, the prices are different between the two stores so shop around and you might save some money.

If you need guidance on what to buy, go to the bookstore and talk live to a bookstore rep. They can best help you by going through your personal situation. There are choices you need to make based upon your personal situation. For example, do you want a hard copy of the book or will an online version work for you?

## APPENDIX 2—Clicker Set-up and Use Guidance

### Q: What do I need to do before August 29th?

We will be using Poll Everywhere. See Canvas for a link to the Poll Everywhere login site for account registration. Upon entering your UNC Charlotte NinerNET email address, you will be prompted to sign in via Single-Sign On (SSO). There is no cost to set up an account.

### Q: How do I get more help?

Please see the following page for student resources related to polling.

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

You can also access the following resources:

- Contact Poll Everywhere Support at [support@polleverywhere.com](mailto:support@polleverywhere.com)
- Call Poll Everywhere Support at 1-800-388-2039

To be clear and transparent, I will not adjust polling grades, absent something like a system-wide issue. Remember, it is your responsibility to have a working polling device.

### Q: What device do I need?

Any wi-fi enabled device that can access a web browser should work.

## APPENDIX 3--Grading Policy

### Grading Policy

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

Video and video problems (A)	3%
Canvas quizzes (A)	4%
Clicker questions during class (B)	4%
Pre- LAB day problem (A)	7%
LAB day classroom work (B)	3%
Connect Homework (A)	7%
Three midterm examinations (A)	48% (16% per exam)
<u>Comprehensive final exam (A)</u>	<u>24%</u>
Total	100%

(A) This work is not a group problem--it should reflect your individual effort.

(B) This work may be worked on in a group basis during the class.

The grading for each individual activity (outlined immediately above) will be determined as follows:

$$\text{Grade} = \left( \frac{\text{Points earned}}{\text{Points available}} \right)$$

The grading scale will be:

<u>Numerical Grade</u>	<u>Letter Grade</u>
90% +	A
80%-89.9%	B
70%-79.9%	C
60-69.9%	D
Below 60%	F

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/up-410>

The LAB day classroom work grade will be based on your performance related to the assigned LAB requirements.

- There will be LAB work you must complete and submit using Connect.
- You will be assigned to a LAB team.
- In class on LAB days, you will work through the assigned LAB problem(s). You will discuss and solve the LAB problem jointly as a team, but each team member must submit the solution individually via Connect.
- Your LAB day problem classroom work grade will be primarily based upon how you perform on the LAB work you submit via Connect.
  - However, I will randomly call on students to present their solution to the in-class group problems worked during the LAB day. Poor performance (including lack of attendance) in

presenting your solution will negatively impact your LAB grade, based upon my individual assessment. Your LAB grade will also be impacted by a peer ranking by your fellow LAB team members based upon your contributions during the semester.

- Additional details will be provided before the first LAB day.

Your overall semester grade for this course will be determined by the grades earned by you during the semester. There will be no “extra credit” work available. There will be no “do-overs” or forgiveness for poor grades. I do not give credit for effort. I will follow the grading scale above and not give extra credit by rounding up. Assume exams will not be curved.

## APPENDIX 4—Connect Homework Pointers

Registering for Connect and accessing homework is done through links provided in Canvas.

Don't wait until the due date to start your Connect assignment in case you have connectivity or other technology issues. Also, if you have never used Connect before, it will take some time to get accustomed to this tool--plan accordingly.

Canvas quizzes and Connect homework assignments should only be done on a computer. Personal devices such as an IPAD or I-Phone may not register a grade. No credit will be given for "lost" assignments.

For Connect Homework and LAB assignments, don't forget to use the "Check my work" feature (at the bottom of the screen) to get feedback and improve your homework grade. Take advantage of this feature to improve your grade.

You can ONLY submit your homework problem once. So, make certain you are done before you hit the "Submit" button.

If you start a problem and want to finish it later, use the "Save & Exit" button. Don't forget you can use the discussion board in Canvas to problem solve with your fellow students.

Finally, after you submit the assignment, Connect will give you your grade, more detailed feedback and the solutions one hour after the due date. You will not get immediate detailed feedback.

**Note: You must access the MH Connect assignments by using the McGraw Hill Connect Di link in Canvas. If you do not use this link, your grades will not transfer from MH Connect into Canvas and you will NOT get credit.**

If you have issues registering for Connect and/or using the Connect tool, contact Connect customer support at <http://mpss.mhhe.com/contact.php>.

## APPENDIX 5—Test Taking Requirements

### ***Examinations:***

Examinations will be given on the dates and times that are shown on Canvas. Exams will generally be in multiple-choice format. The final exam will be comprehensive.

### ***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 your UNCC 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.**

**Continuing to work after “pencils down” has been called in an academic integrity violation.**

### ***Use of a Calculator during an Exam***

You should buy a basic four-function calculator (i.e. a cheap calculator which performs addition, subtraction, multiplication and division only). 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.

### ***Use of Scantron Answer Sheets***

Exams will use the machine-graded “Scantron” answer sheet. Therefore, you will need a pencil and high quality eraser during the exam. 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. You will need to know your UNCC 800 number. You will NOT be allowed to fill in the Scantron bubbles after the exam time ends.

Note: I also reserve the right to use web based delivery of the tests.

### ***Policy on Retaining Exams***

I'll make every effort to return exams to you on a timely basis. Exams will be returned and then re-collected during the same class period. 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.

### ***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.

### ***Exam Date Attendance***

It's your responsibility to make arrangements to take the course exams at the designated times. An unexcused absence from an examination will result in a grade of zero for that examination.

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 also not be considered as valid conflicts.

**Make-up examinations will be given only for limited documented exceptions.** These exceptions are at my discretion. Make-up exams may be a different format than the regularly scheduled exams. There are only three acceptable excuses for missing an exam:

1. **Significant personal illness**: An excused illness requires an official signed statement from a doctor or emergency room stating that you were seen on or shortly before the exam date, and that your condition prevented you from attending class on the date of the exam. A statement clearing you to return to classes isn't acceptable. Required documentation must be presented to me within 24 hours of the missed exam.
2. **Death in the immediate family**: Required documentation must be presented to me within 24 hours of the missed exam.
3. **Required school functions**. Students with a conflicting required school functions must furnish documentation prior to the exam.

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, via email, as soon as you become aware of the conflict so that alternate arrangements can be made.

## APPENDIX 6-Other Items

### **Academic Calendar –Key Dates**

Please confirm dates on the official UNCC calendar found at [http://registrar.uncc.edu/printable-calendar?field\\_semester\\_tid=9&field\\_school\\_year\\_tid=29&=Apply](http://registrar.uncc.edu/printable-calendar?field_semester_tid=9&field_school_year_tid=29&=Apply)

### **Statement on Students with Disabilities**

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.

### **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/up-407>.

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

- Use of any calculator except a basic 4-function calculator during exams.
- Use of a cell phone, programmable device or internet-accessible device during exams.
- Not having all notes put away, completely out of sight, during exams and closed book graded exercises. If notes are visible, it is assumed that the student purposely kept the notes out with the intent of using them.
- Copying another student's answers on exams or any course assignment.
- Having another student complete your exam, on-line assignment, or other course work.
- Submitting CLICKER answers for another student or asking another student to submit answers for you.
- Allowing another student to copy your exam, homework and any other individual graded exercises – this is called “complicity” and makes you an accomplice.
- Not reporting another student that you know is cheating – type of “complicity”.
- Removing an exam from the classroom.
- Fabrication or falsification of information regarding absences from class or incomplete course work or make-up exams.
- Continuing to work on your exam after “pencils down” has been called.

### **Religious Accommodations**

UNC Charlotte provides reasonable accommodations, including 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 (typically the 10th day of enrollment).

#### **Instructor Absence or Tardiness**

If I am late in arriving to class, you must wait a full 15 minutes after the start of class before you may leave without being counted absent, or you must follow any written instructions (via Canvas and/or email) I may give you about my anticipated tardiness.

## APPENDIX 7- Skills Recruiters are Seeking and That You Need to Get a Job.....

This class methodology is developed in great part based upon input from recruiters and employers (see summary below) to help you develop skills to get a job when you graduate and have a successful career.

**Time management.** Deadlines are an important part of jobs. Managing your time well reduces the stress of the deadline and allows you to prioritize your work. Streamlining the recurring work and completing it early gives you more time to focus on new projects and innovations.

**Organization.** Managing your workload isn't easy when piles of papers have accumulated on your desk for the past three months. Organized employees have the most streamlined processes because they know where to find what they're looking for, whether it be paper or digital. Organize your digital filing system in a clear and consistent manner; make sure your files are properly backed up, and important schedules and documents are available to you. At UNCC, you can practice this by coming to class on time and coming prepared.

**Comfort with technology.** Basic Excel knowledge is a must. Recruiters are also looking for demonstrated abilities to quickly pick up other software programs/technology platforms.

**Strong communication skills.** The ability to talk and write in a clear and effective manner can set job candidates apart from others. Experience presenting in class and working on presentations and written reports will help you cultivate this skill set.

**A diverse résumé.** Firms desire job candidates with résumés that boast of a variety of activities outside of academics. "We're looking for a student that's fairly well-rounded." "They need to be good at a variety of things." Recruiters also like to see work experience, even if it's a lifeguard position or time spent waiting tables. It signals that an individual understands workplace expectations and has the ability to show up to work on time.

**Being a team player.** Collaborating with others is a key to success. To prepare for that role, students should have experience working in different settings with different types of people. Recruiters will look to see if they have work experience or have taken on extracurricular activities that offer those types of opportunities.

**Being ready for a professional office culture.** New hires will need to come across as professional in their demeanor and appearance from day one. Employers frequently meet and correspond with applicants during the hiring process and assesses whether a person is able to be professional. Most students are not prepared for acting like a professional.

**No entitlement mentality.** New hires also need have to have reasonable expectations about their role within the larger company. Occasionally, an overconfident employee arrives thinking he or she deserves to quickly ascend the corporate ladder. "It takes hard work, experience, and time to develop the necessary skills for advancement. Those without much time on the job need to be willing to learn from more-

experienced colleagues. “There’s a balance of being humble and realizing you’re not going to know everything and you’re here to learn.”

**Leadership.** Leadership skills are important at every level of an organization. Taking charge/ownership of your work will demonstrate your promotability. A leader emerges when the group is presented with a challenge, and one person demonstrates the responsibility, commitment and competence to make sure the team delivers.

## **APPENDIX 8- Course Description in the University Catalog and Course Objectives**

### ***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.

### ***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.