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, 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.

Note: I reserve the right to modify this syllabus and the class schedule during the semester.

**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.
Textbook & Course Resources
You are required to purchase:

   **ISBN:** 9781308472195
   *(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.

4. Turning Technologies Clicker “NXT Model”. If you already own a clicker, you do not need to buy another one. Be certain to register you clicker before class starts. Click on this link for more info on how to do that. [https://faq.uncc.edu/pages/viewpage.action?pageId=10782573](https://faq.uncc.edu/pages/viewpage.action?pageId=10782573) Also, see Appendix 1 for some pointers on using your Clicker, if Clickers are new to you.

5. Turning Point (TP) Account License. This is a new requirement this semester. If you already own a clicker, just buy a one year license. If you do NOT already own a clicker, it is cheaper to buy the “package” that includes both the clicker and one year license. Be certain to create your TP Account and Register your TP Account License before the first class. See the link in the attached Appendix 1 to this Syllabus (last page) for guidance on how to do this and how to get help.

6. Calculator – Bring it every day.

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.**

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 might save some money. Also, see the Gray bookstore 10% off coupon in Moodle.

**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 and watch the lectures prior to attending class. During class, we will mostly focus on problem solving exercises. Students will be graded on group participation in the problem solving, so advance preparation is critical to good performance. To that end, the suggested general sequencing of this course is as follows:
1. Watch the lecture video. A link to the respective video is found in Moodle. Alternatively, see Appendix 2 attached to this syllabus if you require the video with close captioning.
2. Read and study the text including:
   - Complete the chapter reading notes found in coursepack,
   - Review and complete the missing items in the PowerPoint slides (found in the coursepack), and
   - Complete Chapter Review Problems (found immediately after the end of chapter summary, except in Chapter 1).
3. Complete the pre-lecture MC quiz in Moodle (except Chapter #1)
4. Come to class and listen to and participate in a very high level class lecture
5. Work through problems and/or case studies in class
6. Complete the homework in Connect
7. Complete the LAB problem and present to class.
8. Go to the next chapter and repeat

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.

**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. **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. **Complete the Moodle quizzes in advance** of class coverage.
3. **Do homework as assigned.** Struggling with the material is expected and is a natural part of the learning process in this course.
4. **Do not hesitate to ask questions** in class and participate in class discussion.
5. **Persist in your attempt to understand** the material and let me know immediately if you experience any difficulty.
6. **Practice, practice and more practice.** You cannot “read” accounting. The only way to learn accounting is to spend hours completing problems and exercises.

**On-line homework and 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:**

- quizzes that will be due before we cover the respective chapter (completed in Moodle), and
- a 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 homework assignment or Moodle quiz have closed, it will not be opened back up. Registering for Connect and accessing homework is done through links provided in Moodle.

**Moodle**

For classroom materials, student forums, and tentative schedules, see moodle: [https://moodle2.uncc.edu](https://moodle2.uncc.edu)
Clickers
Clickers will be used to assess classroom participation. We will have clicker questions during class, so make sure you have purchased and registered your clicker. Clicker grades will be posted to Moodle periodically throughout the semester. It is your responsibility to review these grades regularly and correct any issues you may have with a clicker that is not performing properly. **Clicker points cannot be made up or excused.** **As well, alternative forms of submission will not be allowed.** (If you leave your clicker in your car, you will not be allowed to write the answers down and submit them at the end of class.) **Sharing clickers or having someone respond with your clicker 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 Gilles” or “Dear Professor”. Emails beginning with “Hey” or “Hey Professor” will not be responded to.

Office Consultations
If you need to see me, schedule an appointment using Starfish. Try to be as specific as possible as to why you want to meet so I can be prepared to assist you.

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:

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Three midterm examinations</td>
<td>48% total (or 16% per exam)</td>
</tr>
<tr>
<td>Comprehensive final exam</td>
<td>24%</td>
</tr>
<tr>
<td>Connect Homework (see below for grading details)</td>
<td>8%</td>
</tr>
<tr>
<td>Clicker Points (see below for grading details)</td>
<td>4%</td>
</tr>
<tr>
<td>Moodle Quizzes (see below for grading details)</td>
<td>8%</td>
</tr>
<tr>
<td>LAB/Classroom Problem Work (see below for grading details)</td>
<td>8%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Your semester grade for this course will be determined by the grades earned during the semester. Please note there will be no “extra credit” work available, and exams may not be curved.

The following grading scale will be used:

<table>
<thead>
<tr>
<th>Numerical Grade</th>
<th>Letter Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>90% +</td>
<td>A</td>
</tr>
<tr>
<td>80%-89.9%</td>
<td>B</td>
</tr>
<tr>
<td>70%-79.9%</td>
<td>C</td>
</tr>
<tr>
<td>60-69.9%</td>
<td>D</td>
</tr>
<tr>
<td>Below 60%</td>
<td>F</td>
</tr>
</tbody>
</table>

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](http://www.legal.uncc.edu/policies/up-410)

It’s your responsibility to keep track of your grades.
The **Connect Homework** grade will be determined as follows:

\[
\text{Connect Online Homework Grade} = \left( \frac{\text{Points earned}}{\text{Points available}} \right)
\]

**Clicker Points** will be determined as follows:

\[
\text{Clicker Points} = \left( \frac{\text{Points earned}}{\text{Points available}} \right)
\]

The **Moodle Quiz** grade will be determined as follows:

\[
\text{Moodle Quizzes} = \left( \frac{\text{Points earned}}{\text{Points available}} \right)
\]

The **LAB/Classroom Problem Work** grade will be determined as follows:

\[
\text{LAB/Classroom Problem Work} = \left( \frac{\text{Points earned}}{\text{Points available}} \right)
\]

Your LAB/Classroom Problem Work grade will be based on your performance related to the assigned LAB problems. You should review the assigned LAB problem before coming to class. During class, you, as part of your assigned team, will work out the answers on paper. You will NOT use Connect to complete these problems. At the latter part of the class, you should be prepared (and organized) to present your answer (and the process and math by which you got your answer) to the class. You will be randomly chosen to present. You will turn in your team’s work product. For each answer (one LAB problem will typically have 15 answers), you will be given a grade of one point if correct (and organized), a half point if partially correct or a zero point if not correct (or disorganized). Your grade will be based upon the paper you submit and/or your verbal presentation. Each member of the respective team (present that day) will receive the same grade as their respective team for that day’s work. However, if I see a team member that is not appropriately contributing to the work of the team, I reserve the right to lower that non-contributing individual’s grade, based upon my observations. Additional details will be provided before the first LAB day.

**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 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 contribute and earn points. 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 Moodle and the tentative class schedule posted. Exams will generally be in multiple-choice format. The final exam will be comprehensive.
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 immediate 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 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.

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 calculators with a small window will be allowed during 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 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.

**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 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 are in the coursepack). These should be brought to class. It will make note-taking much easier. You also should bring your clicker 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 (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.*

---

**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.

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).

Academic Calendar – Key Dates

<table>
<thead>
<tr>
<th>Date</th>
<th>Events</th>
</tr>
</thead>
<tbody>
<tr>
<td>August 24, 2016</td>
<td>First day of classes</td>
</tr>
<tr>
<td>August 29, 2016 - 11:59 PM</td>
<td>Last day to add, drop with no grade * 11:59 PM</td>
</tr>
<tr>
<td>September 5, 2016</td>
<td>Labor Day -University Closed</td>
</tr>
<tr>
<td>October 10, 2016</td>
<td>Spring 2017 Schedule of Classes available on web</td>
</tr>
<tr>
<td>October 10-11, 2016</td>
<td>Student Recess - No Classes</td>
</tr>
<tr>
<td>October 25, 2016</td>
<td>Last day to withdraw from course (s); grade subject to Withdrawal Policy* 11:59 PM</td>
</tr>
<tr>
<td>October 31, 2016</td>
<td>Registration for Spring 2017</td>
</tr>
<tr>
<td>November 23-26, 2016</td>
<td>Thanksgiving Break - No Classes</td>
</tr>
<tr>
<td>December 7, 2016</td>
<td>Last day of classes</td>
</tr>
<tr>
<td>December 9, 2016 – 8:00-11:00am</td>
<td>Final Exam</td>
</tr>
</tbody>
</table>

Please confirm dates on the official UNCC calendar found at http://registrar.uncc.edu/printable-calendar?field_semester_tid=9&field_school_year_tid=23
APPENDIX 1

Q: Does my ResponseCard (clicker) have an on/off button?
No. Your clicker is always on and able to accept answers. If the screen is blank, the clicker is in sleep mode. There is no need to press anything to wake it up – simply enter your answer.

Q: How do I respond to multiple-choice questions with the NXT ResponseCard (clicker)?
Simply press the button associated with your answer. The screen may be blank initially, but you do not need to press anything before or after submitting your answer.

Q: How do I know my response to a multiple-choice question has been submitted?
On the NXT ResponseCard (clicker), after you submit your answer, you will initially see a series of three blinking progressively larger dots going from left to right at the bottom middle portion of the screen. If your answer is accepted and recorded, you will see two dots and a check mark in the bottom middle portion of the screen. You have to watch closely to see the check mark—it is only there momentarily. If you do not see a check mark, your answer is not being recorded and you are not getting credit for your work.

Q: How do I wake up my clicker to check the settings and channel.
A: To begin, press the center silver button to wake up your clicker. You should see three things:

1. The channel you are on in the upper left hand corner.
2. The wrench in the lower left corner.
3. Battery indicator in the upper right hand corner

Q: How do I change the channel?
A: On the NXT ResponseCard (clicker), press the ‘Channel’ button located on the left, type in the channel number, and hit ‘Enter’ You will see the channel you are on by looking at the upper left corner of your clicker screen.

Please see the following page for student resources related to clickers including a video showing how to use the clicker and how to access the student help desk.

http://teaching.uncc.edu/academic-technologies/clickers/clicker-updates

If you have concerns about your clicker, contact the student help desk to have your clicker checked out (the link to that resource is in the post below). For example, if your clicker is older (2013 model), you might need a firmware update. The student help desk can help you.

To be clear and transparent, I will not adjust clicker grades, absent something like a system-wide issue. Remember, it is your responsibility to have a working clicker.
APPENDIX 2

Links for closed captioned videos

Chapter 2:  https://www.youtube.com/playlist?list=PLYjkjki8loiVbBHQQlAa3MVL8m1jV1UKO
Chapter 3:  https://www.youtube.com/playlist?list=PLYjkjki8loiXowoUCItAlv3NBGmdMCTCG
Chapter 5:  https://www.youtube.com/playlist?list=PLYjkjki8loiW6_l6IxcrRI7Vp1g5eRGN
Chapter 6:  https://www.youtube.com/playlist?list=PLYjkjki8loiUlpvvn4gRVnG4oJGZgi3Tx
Chapter 7:  https://www.youtube.com/playlist?list=PLYjkjki8loiW4bx54qwDhKxLDFdpkPuH7
Chapter 8:  https://www.youtube.com/playlist?list=PLYjkjki8loiWf40pvI6ubvqGD2DULqhoT
Chapter 9:  https://www.youtube.com/playlist?list=PLYjkjki8loiV7Jcd0HlyLVoxxDSZC_Ca
Chapter 10: https://www.youtube.com/playlist?list=PLYjkjki8loiWnFZumZvJARIsJwv_nFEDD
Chapter 11: https://www.youtube.com/playlist?list=PLYjkjki8loiXrfQXeIC-oio42UpiquUT
Chapter 12: https://www.youtube.com/playlist?list=PLYjkjki8loiVEQfQ5Xv_yiRvIQwYOmts
Chapter 13: https://www.youtube.com/playlist?list=PLYjkjki8loiWjLUuU0sCuogGwZKNVCnB4