

**Course Syllabus**  
**Principles of Accounting II**  
**Spring 2017**

**ACCT2122 Section 009 (T/R 8:00 – 9:15 am) Friday 142**  
**ACCT2122 Section 010 (T/R 9:30 – 10:45 am) McEniry 117**  
**ACCT2122 Section 012 (T/R 2:00 – 3:15 pm) Cameron 101**  
**ACCT2122 Section 013 (T/R 3:30 – 4:45 pm) Cameron 101**

Instructor: Dr. Linwood Kearney, CPA, PHD  
Email: [lkearney@uncc.edu](mailto:lkearney@uncc.edu) (best way to contact me)  
Office: 304B Friday Building  
Phone: 316-644-2345 (emergency)  
Office Hours: Tuesday & Thursday 5:00-7:00 pm

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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, at the University, and in your career.

Keep in mind 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 3 for skills you need to develop to get a professional job.

Accounting is a subject that is vital to any career in business. 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.

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.

***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 understand the global perspective of accounting and business.

### **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 with *Connect* for UNCC). ISBN: 9781308472195 UNCC bookstore - \$211.15; Gray's Bookstore - \$152.55. Be sure to use the \$10 off \$100 coupon/flyer from Gray's found in Canvas (click on "Files" on the left-hand side of the homepage). (*Note - You can choose to not purchase a hardcopy of the book and just use the e-book that comes with the Connect Plus (see below).*)
2. McGraw-Hill *Connect Plus* includes the electronic version of the textbook (e-book). Your *Connect Plus* account must be associated with ACCT2122 because you will use Connect™ to submit homework assignments. The textbook, if purchased at the UNCC or Gray's 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 code for Connect™. See Appendix 1 for some pointers on setting up and using Connect.

You can also buy Connect Plus by itself (and not the textbook bundle) if you only want to use the e-book that comes with Connect access. If this is the case, you should purchase a Connect registration code directly from the publisher. See the link on the Canvas homepage to either buy the Connect access code or to register for the course. The cost for the Connect Plus code on the publisher's website is \$131.50.

McGraw Hill Connect Plus has an option of a free 14-day trial period. 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 14-day free trial.* Your trial period starts on the day you register.

3. Turning Technologies Clicker "NXT Model". If you already own a clicker, you do not need to buy another one. Be certain to register your clicker. See Appendix 2 for some pointers on setting up and using your Clicker.
4. Turning Point (TP) Account License. Be certain to create your Turning Account and Register your Turning Account License before the second week of class.
5. Coursepack – This contains all the reading notes, case studies, and PowerPoint slides. You need to bring the case studies and PowerPoints to each class.
6. Calculator – Bring it every day. For exams, only a non-programmable calculator is permitted.

If you need guidance on what to buy, go to the bookstore and talk live to a bookstore representative. The representative can best help you after discussing your personal situation. If you already own a clicker, take it with you. For example, do you already own a working clicker? Do you want a hard copy of the book or will an online version work for you?

### ***On-line Homework (using Connect)***

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, homework assignments are due by 8 am the day I work the homework assignments in class.** It is your responsibility to pay close attention to the cut-off dates and times found in Connect for all assignments. After a homework assignment closes, it will not be reopened. Feel free to complete the online homework in groups. While you can only submit your final homework answer once, you are not limited on the times you may “check your answers”. Registering for Connect and working homework is found on the Canvas homepage.

### ***Canvas Quizzes***

For the syllabus, PowerPoint slides, grades, Canvas quizzes, practice exams, etc., see Canvas at <https://canvas.uncc.edu>. The PowerPoint slides and practice exams are found by clicking on “Files” on the left-hand side in Canvas. The Canvas quizzes are due after the chapter material is discussed. It is your responsibility to pay close attention to the cut-off dates and times for the Canvas quizzes. After a Canvas quiz closes, it will not be reopened. Canvas quizzes are open-book, open-notes, but complete the quiz with no assistance from others. I plan to give 6 quizzes and drop the lowest quiz score.

### ***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 Kearney” or “Dear Professor”. Emails beginning with “Hey”, “Hey Professor” or “Linwood” are not professional. **Emails not following these requirements will not receive a response.** Practice now how you will be expected to communicate when you have a professional job.

### ***Office Consultations***

My scheduled office hours are from 5:00 pm to 7:00 pm, Tuesday and Thursday or at a mutually convenient time. 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. Usually, I am NOT available to meet the 10 minutes before class starts or the 10 minutes after class ends, as I need that time to set up and tear down the class.

If you want help with a problem, don’t just tell me you do not get it. Have specific questions for me. On graded homework, I can only help you clarify the problem requirements and go over the concepts you do not understand. On graded work, I cannot simply give you the answers.

**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
Comprehensive final exam	150 points
Connect Homework	50 points
Clicker Questions	50 points
Canvas Quizzes	<u>50 points</u>
Total	<u>600 points</u>

The following grading scale will be used:

<u>Numerical Grade</u>	<u>Letter Grade</u>
537+ total points	A
477 – 536 total points	B
417 – 476 total points	C
357 – 416 total points	D
< 357 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 458 total points, your course grade is a “C”.

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>

The Connect homework grade is determined as = 50 x (points earned/points available). **I drop the lowest homework score.**

The Canvas quiz grade is determined as = 50 x (points earned/points available). **I drop the lowest quiz score.**

The clicker grade is determined as = 50 x (points earned/points available).

Your semester grade for this course will be determined by the total number of points you earn on exams, homework assignments, clicker questions, and Canvas quizzes. It’s your responsibility to keep track of your grades. 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. **Students assume full responsibility for material covered and assignments given during a missed class.** Contact a classmate for missed material.

**Examinations:**

The midterm exams and final exam will be given on the dates and times that are shown on Canvas. Exams will generally be in multiple-choice format. The final exam is comprehensive and will be given on May 4, 2017 at 8-11 am.

It's your responsibility to take the course exams at the designated times. **Make-up examinations will be given only for documented exceptions.** There are only three acceptable excuses for missing an exam: **personal illness, death in the family, and required school functions.** 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. Students with a conflicting required school function must furnish documentation prior to the exam. Other excuses must be appropriately documented and presented to me in a timely manner, usually within 24 hours of the missed exam. An unexcused absence from an examination will result in a grade of zero for that examination.

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 are not considered valid excuses, 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.

**IMPORTANT:** If you miss the final exam without a valid reason, I reserve the right to reduce your final average by 10 points (i.e., a letter grade). Oversleeping is NOT an excuse.

#### ***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 own test/scantron. 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.*

#### ***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 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 make every effort to administer makeup exams in a timely basis. After all makeup exams area completed, exams will be in my office for students to review their exam. I will hold additional office hours after exams are completed. All exams will be kept in my office; under no circumstances will exams be returned to students. If you leave 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.

**General expectations**

Students are expected to come to class on time and prepared. Read the chapter and complete the PowerPoint slides. Complete the Connect homework assignment and Canvas quizzes, if any, by the due date. 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.

**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 to **vibrate**.
- 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**

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/up-407>.

### **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).

ACCT2122  
Tentative Class Schedule (May be revised or modified as necessary)

<u>Date</u>	<u>Day</u>	<u>Topic</u>
Jan 10	T	Syllabus, Chapter 1 – Managerial Accounting Overview
Jan 12	R	
Jan 17	T	Chapter 2 – Managerial Accounting and Cost Concepts
Jan 19	R	
Jan 24	T	Chapter 3 – Job Order Costing
Jan 26	R	
Jan 31	T	Exam 1 – Chapters 1, 2, & 3
Feb 2	R	Chapter 5 – Cost-Volume-Profit
Feb 7	T	
Feb 9	R	Chapter 6 – Segment Reporting Only
Feb 14	T	Chapter 7 – Activity Based Costing
Feb 16	R	
Feb 21	T	Exam 2 – Chapters 5, 6 & 7
Feb 23	R	Chapter 9 – Flex Budget and Performance Analysis
Feb 28	T	
Mar 2	R	Chapter 8 – Master Budgeting
Mar 7	T	Spring Recess – No classes
Mar 9	R	Spring Recess – No classes
Mar 14	T	
Mar 16	R	
Mar 21	T	Chapter 10 – Standard Costs and Variances
Mar 23	R	
Mar 28	T	Exam 3 – Chapters 8, 9, & 10
Mar 30	R	Chapter 11 – Performance Measurements – Decentralized Organizations
Apr 4	T	
Apr 6	R	Chapter 12 – Differential Analysis
Apr 11	T	
Apr 13	R	
Apr 18	T	Chapter 13 – Capital Budgeting
Apr 20	R	
Apr 25	T	
Apr 27	R	Test Review
May 2	T	Test Review
May 3	W	Reading Day
May 4	R	Comprehensive Final Exam 8:00-11:00 am

Note: The room assignment for the final exam may be different from the regular class meeting room. More information about final exam room assignment for courses will be announced ASAP.

## ***Online Connect Homework***

<u>Chapter</u>	<u>Exercises</u>
1	None
2	2-3, 2-5, 2-9, 2-15
3	3-1, 3-2, 3-3, 3-7
5	5-4, 5-6, 5-7
6	6-4, 6-5
7	7-3, 7-4
8	8-1, 8-2, 8-3, 8-4
9	9-9, 9-10
10	10-1, 10-2, 10-6
11	11-1, 11-2
12	12-3, 12-4, 12-5
13	13-1, 13-6, 13-10

Optional homework problems will be available in Connect. Scores from optional homework problems will not affect your final homework grade.

## ***Academic Calendar –Key Dates***

<b>Date</b>	<b>Events</b>
January 9, 2017	First day of classes
January 16, 2017	MLK Day—University Closed
	Last day to add, drop with no grade
March 6-11, 2017	Spring Recess—No classes
March 20, 2017	Last day to withdraw from course(s); grade subject to Withdrawal Policy
May 2, 2017	Last day of classes
May 4, 2017 (8-11 am)	Final examination

## Appendix 1 McGraw-Hill Connect Homework Pointers

Registering for Connect and accessing homework is done through links provided on the Homepage 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 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.

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.

Finally, after you submit the assignment, Connect will give you your grade, but you will not get detailed feedback until after the due date.

**IMPORTANT:** You should access the MH Connect assignments by using the <https://uncc.instructure.com/courses/58486/modules/items/684458> 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 2 Clicker Set-up and Use Guidance

**Q: What do I need to do the first week of class?**

1. You need to do four things:
  - Purchase a clicker and Turning Technologies account license, if you do not already have these. You buy these from the bookstore.
  - Create a Turning account.
  - Register your Turning cloud license.
  - Register your clicker.
2. Once you purchase your clicker and Turning account license: Open this link and exactly follow the instructions:  
<https://faq.uncc.edu/pages/viewpage.action?pageId=10782618>
3. Once you have followed these instructions, look at the "Dashboard" page in your online Turning account. Also see step 2i of the instructions in the link above. Do you have three green check marks? If not, your set-up is not finalized. Go back and reread the instructions.

If you have trouble registering your clicker and/or setting up your Turning Technologies online account, contact Turning Technologies customer support at <https://www.turningtechnologies.com/technical-support>.

**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.**

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?**

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.

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

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. 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 3 Skills that Recruiters are Seeking

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. 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 arrives 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 assess 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 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.

**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.