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.
Textbook & Course Resources

You are required to purchase:

1. Turning Technologies Clicker “NXT Model”. This can be purchased at the school bookstore ISBN: 9781934931455
   Cost is $49.05 (there may be a $10 rebate)
2. McGraw-Hill Connect Plus (includes the electronic version of the text and software through which you will submit your homework);
4. Coursepack – This contains all of the reading notes, case studies, and power point slides. This is an optional purchase – all of the materials in this coursepack are also on the Moodle2 site. You will be required to have the case studies for each class, so if you do not purchase the coursepack, you will need to be able to print off the case studies before coming to class. The coursepack is only available at Gray’s Bookstore on University Blvd.

The UNC Charlotte Bookstore carries the textbook for this class. 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.

Online homework
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, a LearnSmart module that is due before the lecture on the respective chapter, and Homework problems that will be due by the class after we finish the respective chapter. It is your responsibility to pay close attention to the cut-off dates and times for all assignments. After a homework assignment has closed, it will not be opened back up. Note – LearnSmarts must be done on a computer. The program will not register a grade if you do it on an iPad or other hand-held device. No credit will be given for “lost” grades.

Homework Registration is at: http://connect.mcgraw-hill.com/class/j_parlier_acct_2122_001_-_spring_2014

Moodle
For classroom assignments, scheduling, setting an appointment with the professor, etc., use Moodle: https://moodle2.uncc.edu

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 Parlier” or “Dear Professor.” Emails beginning with “Hey” or “Hey Professor” will not be responded to.

Office Consultations
My scheduled office hours are from 8:15am-9:15am and 12:45pm-1:45pm every Monday and Wednesday. I am also available other times throughout the week by appointment. Please make an appointment
through the scheduler in Moodle to set up a consultation. 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:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Four examinations (100 points each)</td>
<td>400 points</td>
</tr>
<tr>
<td>Comprehensive final exam</td>
<td>150 points</td>
</tr>
<tr>
<td>Connect LearnSmarts and Homework</td>
<td>100 points</td>
</tr>
<tr>
<td>Clicker points</td>
<td>50 points</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>700 points</strong></td>
</tr>
</tbody>
</table>

**The following grading scale will be used:**

<table>
<thead>
<tr>
<th>Numerical Grade</th>
<th>Letter Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>630.00 + total points</td>
<td>A</td>
</tr>
<tr>
<td>560.00 – 629.99 total points</td>
<td>B</td>
</tr>
<tr>
<td>490.00 – 559.99 total points</td>
<td>C</td>
</tr>
<tr>
<td>420.00 – 489.99 total points</td>
<td>D</td>
</tr>
<tr>
<td>Below 420.00 total points</td>
<td>F</td>
</tr>
</tbody>
</table>

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 520 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](http://www.legal.uncc.edu/policies/GradeAppeal.html)

It is your responsibility to keep track of your grades.

The Connect homework grade will be determined as follows:

\[
\text{Connect Online Homework Grade} = 100 \times \left( \frac{\text{Points Earned}}{\text{Points Available}} \right)
\]

Clicker points will be determined as follows:

\[
\text{Clicker Points} = 50 \times \left( \frac{\text{Points Earned}}{\text{Points Available}} \right)
\]

Your semester grade for this course will be determined by the total number of points you earn on homework (Connect), classroom participation (clickers), 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 may not be 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 the class. 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 with some short answer. The final exam will be comprehensive.

*Note – The Final Exam is scheduled for Thursday, May 1 – 8:00am to 11:00am.*

It is 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 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 is not acceptable.

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

Please contact me via email if you have an emergency prior to an exam! If you know in advance that it is not possible 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 will not 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 book bags) 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.*

**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, 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 they 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 re-graded 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**
We will be following a modified inverted class model. You will be assigned a chapter to read along with a LearnSmart pre-lecture homework to be due the day of the lecture. We will briefly cover the concepts, and then spend significant time doing class exercises and problems. If you do not do the advanced preparation for the class, you will find it very difficult to keep up and have meaningful exchanges with your classmates.

The pre-lecture PowerPoints and Case Studies are posted in Moodle2, as well as being in the coursepack. I encourage you to bring them to class. It will make note-taking much easier. You also should bring your clicker and a calculator to each class.

Electronic devices are allowed in class as long as they are used for purposes of the class. Inappropriate use such as on-line shopping, 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 computer for activities that are not related to the class.

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. Eating, reading, and use of tobacco products in class are considered inappropriate and disrespectful.

**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.

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**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](http://www.legal.uncc.edu/policies/ps-105.html)
### Key dates – Spring 2014

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 8, 2014</td>
<td>First day of classes</td>
</tr>
<tr>
<td>January 20, 2014</td>
<td>MLK Day - University Closed</td>
</tr>
<tr>
<td>March 3-8, 2014</td>
<td>Spring Recess - No classes</td>
</tr>
<tr>
<td>March 10, 2014</td>
<td>Unsatisfactory Grade emails sent to students</td>
</tr>
<tr>
<td>March 26, 2014</td>
<td>Last day to withdraw from a course with a 'W' grade (and retain other courses) * 11:59 PM</td>
</tr>
<tr>
<td>April 15, 2014</td>
<td>Deadline to withdraw from all courses with 'W' grade * 11:59 PM</td>
</tr>
<tr>
<td>April 29, 2014</td>
<td>Last day of classes</td>
</tr>
<tr>
<td>April 30, 2014</td>
<td>Reading Day</td>
</tr>
<tr>
<td>May 1-8, 2014</td>
<td>Final Exams</td>
</tr>
</tbody>
</table>