

**Course Syllabus**  
**Principles of Accounting II**  
**ACCT 2122 Section 001 (TR 2:30 – 3:45) FRI 141**  
**ACCT 2122 Section 002 (TR 4:00 – 5:15) FRI 142**

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Office Hours (by appointment please) Tues & Thurs 1:00 – 2:00

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

Keep in mind that your primary goal in this course is to enhance your professional career. Accounting is a subject that is vital to any career in Business and very useful in most other careers and life in general. It is a challenging curriculum, but also very rewarding if you stay on top of the materials and give the class the proper time and attention.

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***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 supports 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 and ethical decisions can be made;
  5. possess enhanced analytical, communication, inter-personal, and critical-thinking skills for success in the world of business;
  6. increase the awareness of the importance of information technology with regard to financial information; and
  7. understand the global perspective of accounting and business.
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## **Textbook & Course Resources**

**You are required to purchase:**

1. **The Textbook** - Garrison, Noreen, & Brewer. *Managerial Accounting*. 16th edition. : McGraw-Hill (Custom edition for UNCC) **ISBN: 978-130727397-7**  
(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. **The Homework Platform** - McGraw-Hill *Connect Plus* includes the electronic version of the textbook (e-book). You will use Connect™ to watch videos and complete and submit assignments. The textbook (purchased at the UNCC bookstore) 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 Canvas 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.

McGraw Hill Connect Plus has an option of a free two week 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.***

### **Other Resources needed:**

3. **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. We will be using the Poll Everywhere App. This is a free App that can be downloaded to your smartphone, or other mobile device. You must have some type of WiFi device to register your poll responses. See the following link for inexpensive alternatives and further guidance.

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

4. **Simple 4 function calculator** – you should buy a basic four-function calculator (i.e. a cheap calculator which performs addition, subtraction, multiplication and division only—no Texas Instrument type calculators). If it cost more than a couple dollars, it is likely not allowable. For any graded quizzes or exams, you can only use the four function calculator. I-phones or more complicated calculators are not allowed.
5. **Laptop to use in class**—You will need a fully charged laptop for many days to complete assignments in class and for taking exams (Lab and Quiz days, and potentially Exam days). If you do not have access to a laptop, you may check one out from the library. If you are unsure if your computer has the required hardware and software, contact Connect for help on how to run a diagnostics to check your computer—see the “Pointers on Using McGraw Hill Connect” tab in Canvas for more details.
6. **Internet access and a computer** - to complete the online homework outside the classroom. UNCC has Wi-Fi and the library has computers you can use.

7. **Printing capability**—Canvas has materials you will want to print and bring to class as a resource.

### **Flipped Class**

This class is following a flipped classroom model. The lectures are on-line. You will be required to read the book and watch the video lectures prior to attending class. 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.

See the Canvas page entitled “Suggested Study Approach” for the suggested general sequencing of this course. Also, see the Canvas page entitled “How to Perform Well in This Class” for suggestions on how you can maximize your grade. Finally, if you are struggling in this course or need additional help, see the Canvas page entitled “Click Here if You Need Additional Help to Succeed in This Course.”

### **On-line Assignments**

In addition to the polling questions, typically, there are four online graded assignments for each chapter:

- **Video** and questions embedded in the video completed outside of class (in McGraw Hill Connect),
- **Pre-Lab Problem** completed outside of class (in McGraw Hill Connect),
- **Excel Simulation** to be completed in class (in McGraw Hill Connect),
- **Quiz** that will be completed in class (in McGraw Hill Connect).

It is your responsibility to pay close attention to the cut-off dates and times for all assignments. After an assignment has closed, it will not be opened back up. See the tabs in Canvas for details on how to set up and use MH Connect.

### **Canvas**

For classroom materials, see Canvas at: ***My.UNCC.EDU***

### **Polling Points**

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

### **Lab Day Assignments and Quizzes**

Most chapters will have a Lab day assignment and a quiz requiring you to bring a laptop to class. If you do not have access to a personal laptop, one can be checked out from the Library. Unless I state differently, you will be allowed to work in groups to solve the Lab Assignment and the quiz. ***You must be in class to participate in these assignments. If a student gives the Access Password to a student outside of class so that they can complete the assignment, then both students will be in violation of the Academic Integrity Code and appropriate action will be taken.***

***Since Lab Assignments and Quizzes are considered class participation points, they cannot be made up or excuse. In addition, alternative forms of submission will not be allowed.***

### **Email Etiquette**

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

### **Office Consultations**

My scheduled office hours are from 1:00pm to 2:00pm on Tuesdays and Thursdays. Be sure to email me to reserve a specific time that you would like to come by. 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:

Polling questions during class lecture (B)	4%
Video problems (A), Pre-Lab (A), Lab Day (B) & Excel Problems (B)	17%
Quizzes (B)	5%
Four midterm examinations (A)	50% (12.5% 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 and should be worked on in a group basis by students in the classroom. Students not in the classroom the entire period may not complete these assignments—doing so is a violation of academic integrity.

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%-89.95%	B
70%-79.95%	C
60-69.95%	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>

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.

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

### ***Online Exam Delivery***

As previously mentioned, exams may be delivered online at my discretion. If there is a system-wide technology issue (e.g. UNCC wifi crashes) during an in-class exam time (as determined solely by me), you might be exempted from that exam, if you did not submit the exam before the time of the system wide issue. Or, instead, I may reassign the exam due date to that evening, whereby you complete the exam outside of class.

### ***Attendance Policy***

Regular class attendance is expected. A missed class will hurt your grade point total. In almost each class, we will have graded student participation. If you miss class, you will not receive any points for that day’s class participation assignment. There is no make-up of missed points regardless of the reason. Also, if you are not in class (or any portion of the class) based upon any attendance records I may take, you are not eligible for the points awarded for that day’s class participation. ***Students assume full responsibility for material covered during a missed class.*** I reserve the right to grant credit for attendance. If there is assigned seating—it is your responsibility to sit in the assigned seat.

### ***Examinations:***

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

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

At my discretion, some exams may be delivered electronically during class, requiring you to bring a fully charged laptop to class on those dates. (If you forgot your laptop, or do not have one, you can check one out from the Library). The exam will be a series of questions that are answered through the Connect Platform. Any use of other materials, such as notes, other browser screens, and other electronic devices such as smart watches will be regarded as an academic integrity violation.

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

***Saturday – December 7 from 8:00am to 11:00am. Location to be announced.***

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

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

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

Please contact me via email if you have an emergency! If you know in advance that it is unavoidable for you to take your exam as scheduled (for one of the above reasons only) please let me know as soon as you become aware of the conflict so that alternate arrangements can be made. Since the exams are scheduled far in advance, work conflicts won't be considered, as you should have time to make arrangements with your employer well in advance in the exam dates. Family vacations or other social activities will not be considered as valid conflicts.

### ***Exam Do-overs***

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

### ***Conduct during an Examination***

You are expected to respect each other at all times. You should behave appropriately during an examination. Refrain from displaying behaviors that may be annoying to other students. Keep your focus on your test booklet. If you wear a hat with a brim, you will be asked to either take it off or to turn it backward. You may not wear any type of watch, fitbit or other wearable technology device during an exam. 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 it on Exam days. (I will also accept any Government issued ID with your picture on it). Once an exam begins, you will not be allowed to leave the room until you are done with the exam.***

I will usually provide announcements as time begins to expire for an exam. ***Continuing to work on your exam after "pencils down" has been called is an academic integrity violation.***

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

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

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

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

### ***Policy on Re-grading Exams***

Students justifiably sometimes question the grading of their examinations. I'll reconsider the grading of a question if you adhere to the following procedure: On the cover page of the examination, write the number of the question to be regraded along with the reasons for the requested re-grading. Reasons are essential! A request for re-grading must be submitted immediately after you get back your exam results.

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

Exams will use the machine-graded "Scantron" answer sheet. All answers to multiple choice questions must be on the Scantron sheet in order to be considered. Answers on the test or on scrap paper will not be considered. Be certain that all stray marks and "erased" wrong answers are fully erased prior to

submitting the Scantron. No grade adjustments will be made due to errors in completing the Scantron. You should complete the Scantron answer sheet as you are taking the exam or quiz; don't wait until the end of the allotted time to complete the Scantron.

### ***Classroom Conduct***

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

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

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

### ***General expectations***

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

1. ***Study the material in advance*** of class coverage. Class time should be used to reinforce what you have already learned and to seek further explanation from the instructor.
2. ***Do homework in advance***. Struggling with the material is expected and is a natural part of the learning process in this course.
3. ***Do not hesitate to ask questions in class and participate in class discussion***.
4. ***Persist in your attempt to understand*** the material & let me know immediately if you experience any difficulty.
5. ***Practice, practice and more practice***. You cannot "read" accounting. The only way to learn accounting is to spend hours completing problems and exercises.

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

The Americans with Disabilities Act is a federal anti-discrimination statute that provides civil rights protection for persons with disabilities. The legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please see me within the first week and also contact the Office of Disability Services (Fretwell 230) and follow the instructions of that office for obtaining accommodations.

### **The Belk College Statement on Diversity**

*The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.*

### **Academic Integrity**

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

### **RELIGIOUS ACCOMMODATIONS**

*UNC Charlotte provides reasonable accommodations, including a minimum of two excused absences each academic year, for religious observances required by a student's religious practice or belief. Such reasonable accommodations must be requested in accordance with the procedures in this Policy, and include the opportunity for the student to make up any tests or other work missed due to an excused absence for a religious observance. Students wishing to request a religious accommodation may refer to the information found at <http://legal.uncc.edu/policies/ps-134.html>. It is the obligation of students to provide faculty with reasonable notice of the dates of religious observances on which they will be absent by submitting a Request for Religious Accommodation Form to their instructor prior to the census date for enrollment for a given semester (typically the 10th day of enrollment).*

## ***Academic Calendar –Key Dates***

<b>DATE</b>	<b>EVENTS</b>
August 19, 2019	New Student Convocation 8:00 AM to 5:00 PM
August 20, 2019	First Day of daytime classes starting at 8:00 AM
August 26, 2019	Last day to register, add, drop with no grade via the web*
September 2, 2019	Labor Day - No Classes
October 7-8, 2019	Student Recess - no classes
October 21, 2019	Last day to withdraw from course (s); grade subject to Withdrawal Policy*
November 4, 2019	Registration for Spring 2019 begins
November 27-30, 2019	Thanksgiving Break - No classes
December 4, 2019	Last day of classes
December 5, 2019	Reading Day
December 6-12, 2019	Final Examinations