

Course Syllabus
Principles of Accounting II
ACCT 2122 Section 01, 02, 03 and 04
As of 11/13/19

Paul Gilles, CPA, CMA

Email: pgilles@uncc.edu

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

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

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

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

Course Resources

See APPENDIX 1 for details on what you need to buy before the first day of class.

Canvas

For classroom materials and assignments due dates, see <http://canvas.uncc.edu>. Students may get Canvas and other computing help by visiting the IT Service Desk—see <http://itservices.uncc.edu/student-services/help-services>.

Flipped Class

This class is following an active learning/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.”

Polling

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

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),
- **Lab** assignment that will generally be completed in class (in McGraw Hill Connect),
- **Pre-Quiz** assignment completed outside of class (in McGraw Hill Connect), and
- **Practice 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.

There is also an optional online “smart book” in McGraw Hill Connect. You can use that in place of the hard copy of the textbook.

Email Etiquette and Office Consultations

See the Canvas page entitled “Contact Information and Office Hours” for my office hours, required email etiquette, etc.

Attendance Policy

You are on the path to becoming a professional. Punctual attendance is expected.

- 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.
- 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. That means if you come late, you get a zero score for that day.
- ***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 your assigned seat.

Classroom Conduct

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

- Be prepared. Have access to the textbook and supplemental materials (e.g. the Reading Notes). These should be brought to class. It will make note-taking much easier. You also should bring your polling device and a calculator to each class.
- You are expected to come to class on time and to remain the entire time.
- Recording and camera devices are not permitted.
- Cell phones and other communication devices should be silenced. You will be dismissed from class if your wireless phone rings.
- Electronic devices are allowed in class as long as they are used for purposes of the class. Inappropriate use such as on-line shopping, texting, emailing and other activities on the Internet that are not related to the class are prohibited. You will be dismissed from class if you use your phone or computer for activities that are not related to the class.

- Disruptive and/or disrespectful behavior (e.g. loud yawning, sleeping during class are considered inappropriate and disrespectful).
- Talking during a lecture is not allowed.
- Disrespectful and/or vulgar language is not allowed.
- Eating, reading, and use of tobacco products in class are considered inappropriate and disrespectful.

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

Grades

It is your responsibly to monitor your Canvas gradebook. You should check your Canvas gradebook at least each week. Notify me immediately of any errors. If grades are missing and/or wrong, and you do not notify me timely (within two weeks of the grade posting), I cannot correct your grade. You will be stuck with what Canvas has recorded.

Syllabus

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

Appendices

APPENDIX 1—Course Resources

APPENDIX 2---Grading Policy

APPENDIX 3—Test Taking Requirements

APPENDIX 4---Other Items

APPENDIX 5-- Course Description in the University Catalog and Course Objectives

APPENDIX 1—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. 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.***

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

You are also required to have:

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. See Canvas for some pointers on setting up and using your polling device.
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.
5. Laptop—You will need a fully charged laptop for most days to complete assignments in class. Also, if notified, you will need a fully charged laptop for certain other days (potentially including exam days) as the assignment may be delivered online, at my discretion. You may check out a laptop from the library, if needed. 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.

APPENDIX 2--Grading Policy

Grading Policy

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

Video and video problems (A)	5%
Polling questions during class lecture (B)	3%
Lab Problem (B)	6%
Pre-Quiz Problem (A)	7%
Practice Quiz (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.

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.

APPENDIX 3—Exam Taking Requirements

Examinations:

Examinations (also referred to as exams and/or tests) will be given on the dates and times that are shown on Canvas. Exams will generally be in multiple-choice format. The final exam will be comprehensive.

Conduct during an Examination

You are expected to respect each other at all times. You should behave appropriately during an examination. Refrain from displaying behaviors that may be annoying to other students. Keep your focus on your test booklet. I reserve the right to move you to a different seat during the exam.

Expected conduct during an exam may include but not be limited to the following: 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 may not wear any type of watch, fitbit or other wearable technology device during an exam. **You will be asked to show your UNCC ID when turning in your exam, so make sure you bring your UNCC ID on each exam day—a picture of your UNCC ID is not an acceptable substitute. Once an exam begins, you will not be allowed to leave the room until you are done with the exam.** Continuing to work after “pencils down” has been called is an academic integrity violation.

If exam conduct instructions are projected at the beginning of the exam and/or included as an instruction sheet to the exam, you are also expected to follow those as well.

Use of a Calculator during an Exam

Only simple four-function calculators are allowed to be used during an exam in this course. 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—if uncertain, bring to class and ask me before the test date. Cell phones are not permitted to be used as calculators.

Use of Scantron Answer Sheets

Paper based exams will use the machine-graded “Scantron” answer sheet. Therefore, you will need a pencil and high quality eraser during the exam. All answers to multiple choice questions must be on the Scantron sheet in order to be considered. Answers on the test or on scrap paper will not be considered. Be certain that all stray marks and “erased” wrong answers are fully erased prior to submitting the Scantron. No grade adjustments will be made due to errors in completing the Scantron. You should complete the Scantron answer sheet as you are taking the exam; don't wait until the end of the allotted time to complete the Scantron. You will need to know your UNCC 800 number. You will NOT be allowed to fill in the Scantron bubbles after the exam time ends.

Note: I also reserve the right to use web based delivery of the tests where you will be required to bring a fully charged laptop to class.

Policy on Retaining Exams

All exams will be kept in my office; under no circumstances they 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. You may review your completed exam in my office.

Policy on Re-grading Exams

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

Exam Do-overs

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

Exam Date Attendance

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

Since the exams are scheduled far in advance, work conflicts won't be considered, as you should have time to make arrangements with your employer well in advance in the exam dates. Family vacations or other social activities will also not be considered as valid conflicts.

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

1. **Significant personal illness:** An excused illness requires an official signed statement from a doctor or emergency room stating that you were seen on the day of or day 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. You must contact me and submit required documentation to me within 24 hours of the missed exam.
2. **Death in the immediate family:** You must contact me before the EARLIER of (i) the exam date or (ii) within 24 hours of the death. The date of the funeral must preclude you from attending class on the test date. Required documentation (that shows the date of death, funeral date and your relationship) must be presented to me within 24 hours of the missed exam.
3. **Required UNCC official school functions.** Students with a conflicting required school function must contact me and furnish documentation at least 120 hours prior to the exam.

If you know in advance that it is unavoidable for you to take your exam as scheduled (for one of the above reasons only) please let me know, via email, as soon as you become aware of the conflict so that alternate arrangements can be made.

Having one of these occurrences, while unfortunate, is not a blanket excuse to ignore the test. It is your responsibility to timely contact me and provide the required documentation with the required content. If you do not timely contact me and timely provide the required documentation, you will be given a zero on the test. I reserve the right to select the time and date for the make-up exam, based upon my sole discretion. The make-up exam must be completed as soon as you are physically able to take the exam, or you will be given a zero for the test.

APPENDIX 4-Other Items

Academic Calendar –Key Dates

Date	Events
1/8/20	First day of class
3/16/20	Last day to withdraw from course (s); grade subject to Withdrawal Policy
5/1/20 (8-10:30am)	Final Exam

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

University Closure

In the event university operations are closed (e.g. such as for weather), I may send directions for you to complete assignments during the closure. You are expected to monitor email and Canvas during any closure and complete such assignments as indicated.

Instructor Absence or Tardiness

If I am late in arriving to class, you must wait a full 20 minutes after the start of class before you may leave without being counted absent. And you must follow any written instructions (via Canvas and/or email) regarding any supplemental assignments I may give you in light of my absence.

Recording in the Classroom is Prohibited

Electronic video (including pictures) and/or audio recording is NOT permitted during class unless the student obtains permission from the instructor. If permission is granted, any distribution of the recording is prohibited.

Students with specific electronic recording accommodations authorized by the Office of Disability Services do not require instructor permission. However, the instructor must be notified by the student of any such accommodation PRIOR to recording. Any distribution of such recordings is prohibited.

Academic Integrity

All UNC Charlotte students are expected to strictly observe the UNC Charlotte Code of Student Academic Integrity. See the Academic Integrity tab in Canvas, which is considered to be part of the syllabus, for more details.

Statement on Students with Disabilities

UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide a letter of accommodation from Disability Services early in the semester. I must receive the letter of accommodation 10 (ten) days PRIOR to the assignment due date. For more information on accommodations, contact the Office of Disability Services at 704-687-0040 or visit their office in Fretwell 230.

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. Such diversity includes, but is not limited to, ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.

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).

APPENDIX 5- Course Description in the University Catalog and Course Objectives

Course Description in the University Catalog

ACCT 2122. Principles of Accounting II. (3) Prerequisite: ACCT 2121 with a grade of C or better and sophomore standing or permission of Department. An introduction to managerial accounting with an emphasis on using accounting information to make decisions.

Course Objectives

The primary objective of the first year of accounting (Principles of Accounting I and II) is for students to learn about accounting as an information development and communication function that 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.