

**Course Syllabus**  
**ACCT2122 Principles of Accounting II**  
**Spring 2019**

**Section 008 (TR 8:30 AM – 9:45 AM) Friday 141**  
**Section 009 (TR 10:00 AM – 11:15 AM) Fretwell 107**  
**Section 010 (TR 1:00 PM – 2:15 PM) Friday 130**  
**Section 011 (TR 2:30 PM – 3:45 PM) Colvard 3120**

Instructor: Dr. Linwood Kearney, CPA, PHD  
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Office Hours: Monday 10:00 AM-12:00 PM; Tuesday & Thursday 3:45-4:45 PM; and by appointment

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**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, 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 2 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. 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 above 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, P.C. 2018. *Managerial Accounting*. 16th edition. Boston, MA: McGraw-Hill Companies, Inc. (Custom edition with *Connect* for UNCC). ISBN: 9781307273977 UNCC bookstore - \$178.55. (*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 and LearnSmart assignments. The textbook, if 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 code for 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. The cost for the registration code 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, not the first day of class.

3. Calculator – Bring a non-programmable calculator every day. Programmable calculators and cell phone calculators are NOT allowed.
4. Online device – Each student will respond to Poll Everywhere questions in class. Any device that has Internet access is sufficient, such as a laptop computer, smartphone, tablet, etc. Students can check-out a laptop from the library if needed. I encourage you to bring a laptop so I can help with any homework questions you have if class time is available.

### **Grading Policy**

Each activity has possible points to earn. An exam, a homework assignment, a LearnSmart assignment and a quiz are worth 100 points. Poll Everywhere activity is worth 5 points per class. The grade score for each activity will be determined as follows:

$$\text{Grade} = \left( \frac{\text{Points earned}}{\text{Points available}} \right)$$

A student's average for each activity will be calculated using the available scores for that activity. The final average for the course grade is calculated based on his/her accomplishment in the following activities:

<u>Activity</u>	<u>% of final average</u>
Exam 1 (Prologue, Chapters 1, 2) <sup>A</sup> .....	12.5%
Exam 2 (Chapters 3, 5, 6) <sup>A</sup> .....	12.5%
Exam 3 (Chapters 7, 8) <sup>A</sup> .....	12.5%
Exam 4 (Chapters 9, 10) <sup>A</sup> .....	12.5%
Comprehensive final exam (Prologue, Chapters 1-3, 5-13) <sup>A</sup> .....	24%
Connect homework average <sup>B</sup> .....	14%
Connect LearnSmart average <sup>B</sup> .....	4%
Connect Quiz average <sup>B</sup> .....	4%
Polling questions during class <sup>C</sup> .....	4%
Total .....	<u>100%</u>

<sup>A</sup>This activity reflects your own effort.

<sup>B</sup>This activity may reflect a group effort.

<sup>C</sup>This activity may reflect a group effort. A student not in the classroom the entire period may not complete this activity—doing so is a violation of academic integrity.

The final average will convert to letter grade based upon the following grading scale:

<u>Numerical Grade</u>	<u>Letter Grade</u>
> 90%	A
80% – 89%	B
70% – 79%	C
60% – 69%	D
< 60%	F

The grading scale assumes that the student's class behavior is professional. The instructor may reduce the final grade if a student exhibits unprofessional behavior.

NOTE: It's your responsibility to keep track of your grades. Check Canvas often for your current average in the class. If there is a dispute with any grade, you have 3 class days to contact me after the grade is posted or the grade stands as is.

For the University's policy and procedures relating to student appeals of final course grades, see the following: <https://legal.uncc.edu/policies/up-410>.

Generally, there will be no "extra credit" work available. Asking for extra credit opportunities will be fruitless. If extra credit is available, it will be announced in class and in an email.

### **Examinations:**

The midterm exams and final exam will be given on the dates and times that are shown on Canvas. Exams will generally be multiple-choice format. The final exam is comprehensive and will be given on May 2<sup>nd</sup> from 8:00-11:00 AM. Check the syllabus schedule, Canvas or your email for the final exam location. You MUST take the final exam with your section of ACCT2122. If you have an exam conflict, complete the exam conflict form and submit to your instructor by April 18<sup>th</sup>.

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 medical professional stating your illness 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. **Note: Contact me within 24 hours of a missed exam or risk no available make-up exam.** An unexcused absence from any class will result in a grade of zero for that day's activities, such as a quiz, attendance points or an 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, please let me know as soon as you become aware of the conflict so that alternate arrangements can be made. Since exams are scheduled far in advance, work conflicts are not considered valid excuses. Family vacations or other social activities will not be considered valid conflicts.

**IMPORTANT:** Oversleeping is NOT an excuse. Plan to get plenty of sleep the night before an exam.

#### ***Exam do-overs***

Your exam grade is the grade that you will receive. Do-overs or retakes because a student did not perform well will not be available.

#### ***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/opscan. If you allow a student to look at your answers, you are just as guilty of an academic infraction as the student you assisted.

If you wear a hat with a brim, you will be asked to either take it off or to turn it backwards. Electronic devices with picture capabilities will not be allowed during the exam. All items (cell phones, purses, computers, bookbags, etc.), except calculators, will be stowed from view during an exam.

*You will be asked to show your ID when turning in your exam, so 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 exams***

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.** Cell phones are not permitted to be used as calculators. I urge you to purchase a reliable calculator.

#### ***Policy on retaining exams***

I make every effort to administer makeup exams in a timely basis. After all makeup exams are completed, exams will be in my office for students to review. All exams will be kept in my office; under no circumstances will exams be returned to students. If you leave with your exam, it is 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.

**Use of opscan sheets**

Exams will be machine-graded using opscan answer sheets. All answers to multiple choice questions must be on the opscan sheet when the exam time is over. 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 opscan. No grade adjustments will be made due to errors in completing the opscan. The answers on your opscan are your official answers.

**Course Canvas site**

For the homework assignments, syllabus, PowerPoint slides, grades, quizzes, practice exams, study guides, etc., see Canvas at <https://canvas.uncc.edu>.

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

Homework is a required part of the course. Homework assignments are found in the Assignments tab on the left side in Canvas. **Important:** In Canvas, click on the homework assignment link which takes you to the Connect website to complete the assignment. If done properly, your homework grade will flow to the Canvas gradebook. If your homework grade doesn't appear in Canvas after 24 hours of completing it, contact me so we can rectify the issue. See Appendix 1 for more information regarding homework assignments.

There is a homework assignment for all chapters except the Prologue. Your final homework average is the average of your homework scores after I drop the lowest homework score. **In general, the homework assignments are due at 11:59 PM 2 days after I finish discussing the chapter's homework.** It is your responsibility to pay close attention to the due 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”.

**LearnSmart (using Connect):**

LearnSmart is an interactive learning tool in Connect. LearnSmart assignments are found in the Assignments tab located on the left side in Canvas. A series of multiple-choice questions will be asked from each chapter. If a question is missed, another question from that objective will be asked. **In general, LearnSmart assignments are due at 8:00 AM the day I discuss the slides for the chapter.** Once a due date passes, extensions will not be granted. Your LearnSmart final average is the average of your LearnSmart assignments after I drop your lowest LearnSmart score.

**Poll Everywhere:**

In most classes, poll everywhere questions will be asked during the PowerPoint presentations or to record daily attendance. You are expected to arrive on time and stay the entire class period to receive attendance points. If you miss class with an excused absence, Canvas will ignore your missing points. If you miss class with an unexcused absence, you will receive 0 points for that day's activity (either attendance or poll everywhere questions). If you miss class, please contact a classmate to find out what you missed.

To respond to poll everywhere questions, you will need a device connected to the Internet, either a smartphone, tablet, computer, etc. If you are not physically in the classroom and respond to the poll everywhere questions, you will receive 0 points on ALL attendance/poll everywhere questions this course and an academic code violation will be filed.

**Quizzes (using Connect):**

Quizzes are given for most chapters after the chapter material is discussed. Quizzes will be administered in Connect and completed outside of the classroom. You may complete quizzes as a group. It is your responsibility to pay close attention to quiz dates. Once the due date passes, quizzes will NOT be reopened. When computing your final quiz average, I drop the lowest quiz score.

**Late submissions**

Any items submitted late will receive NO credit. This includes, but not limited to, homework, quizzes, LearnSmart assignments, etc. Pay attention to all due dates.

**General expectations**

Students are expected to come to class on time and be prepared. Read the chapter and bring any questions you have so we can discuss them in the classroom. Complete the Connect homework assignment, LearnSmart assignment, and Canvas quizzes, if any, by the due dates. 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 and 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.

- Turn cell phones to vibrate mode. If cell phones are turned off, we cannot receive emergency notices.
- 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 inappropriately use electronic devices in class.
- Disruptive 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, listening to music, and use of tobacco products in class are considered inappropriate behavior and will result in a grade reduction, according to the instructor’s discretion.

**Email etiquette**

Email is my preferred means of communication because it documents the content and time of the email. In all emails to any professor, use real words, proper capitalization, correct grammar and punctuation. Put the course number and section number in the Subject Line. Begin the email with a proper salutation, such as Professor Kearney or Dear Professor. 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.

NOTE: I try to respond to emails daily. Do not send an email asking about an issue that is stated on the syllabus. I provide a study guide for all exams. Emails asking if a topic is going to be on an exam will be ignored.

### ***Office consultations***

My scheduled office hours are Monday 10:00 AM – 12:00 PM; Tuesday-Thursday 3:45 – 4:45 PM or at a mutually convenient time. Usually, I am NOT available to meet the few minutes before class or after class, as I need that time to set up the class and prepare for my next class, if needed.

If you want help with a problem, don't just tell me you do not understand 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. I cannot simply give you the answers.

### ***Letter of recommendation***

In ACCT2122, I do not require a presentation, a paper, or a group project due to the size of the classes. A good letter of recommendation requires an assessment of written and oral communication skills, presentation skills, leadership ability in groups, and the ability to work with others. In most cases, I cannot assess any of these traits based upon my observations. In the future when you need a letter of recommendation, please consider my limitations.

### **Statement on Disability Accommodations**

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. For more information on accommodations, contact the Office of Disability Services at [704-687-0040](tel: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. 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/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 (January 23, 2019 for Spring semester 2019).

ACCT2122  
Tentative Class Schedule for Sections 008, 009, 010, and 011  
(May be modified as necessary)

<u>Date</u>	<u>Day*</u>	<u>Topic</u>
Jan 10	R	Introductions, syllabus
Jan 15	T	Prologue – Managerial Accounting: An Overview Chapter 1 – Managerial Accounting and Cost Concepts
Jan 17	R	Chapter 1 – Managerial Accounting and Cost Concepts
Jan 22	T	Chapter 2 – Job-Order Costing: Calculating Unit Product Costs
Jan 24	R	Chapter 2 – Job-Order Costing: Calculating Unit Product Costs
Jan 29	T	Exam 1 – Prologue, Chapters 1 & 2
Jan 31	R	Chapter 3 – Job Order Costing: Cost Flows and External Reporting
Feb 5	T	Chapter 3 – Job Order Costing: Cost Flows and External Reporting
Feb 7	R	Chapter 5 – Cost-Volume-Profit
Feb 12	T	Chapter 5 – Cost-Volume-Profit
Feb 14	R	Chapter 6 – Segment Reporting Only
Feb 19	T	Exam 2 – Chapters 3, 5 & 6
Feb 21	R	Chapter 7 – Activity Based Costing
Feb 26	T	Chapter 7 – Activity Based Costing
Feb 28	R	Chapter 8 – Master Budgeting
Mar 5	T	Spring Recess – No classes
Mar 7	R	Spring Recess – No classes
Mar 12	T	Chapter 8 – Master Budgeting
Mar 14	R	Chapter 8 – Master Budgeting
Mar 19	T	Exam 3 – Chapters 7 & 8 Last day to withdraw from course; grade subject to withdrawal policy
Mar 21	R	Chapter 9 – Flex Budget and Performance Analysis
Mar 26	T	Chapter 9 – Flex Budget and Performance Analysis
Mar 28	R	Chapter 10 – Standard Costs and Variances
Apr 2	T	Chapter 10 – Standard Costs and Variances
Apr 4	R	Chapter 11 – Performance Measurements – Decentralized Organizations
Apr 9	T	Exam 4 – Chapters 9 & 10
Apr 11	R	Chapter 11 – Performance Measurements – Decentralized Organizations
Apr 16	T	Chapter 12 – Differential Analysis
Apr 18	R	Chapter 12 – Differential Analysis
Apr 23	T	Chapter 13 – Capital Budgeting
Apr 25	R	Chapter 13 – Capital Budgeting
Apr 30	T	Review and wrap-up
May 1	W	Reading Day
May 2	R	Comprehensive Final Exam 8:00-11:00 AM (Location to be determined)

\*M=Monday, T=Tuesday, W=Wednesday, and R=Thursday

Note: The room assignment for the final exam will be different from the regular class meeting room. More information about final exam room assignment will be announced ASAP and posted on Canvas.

***Academic Calendar – Key Dates\****

<b>Date</b>	<b>Events</b>
January 9, 2019	First day of classes
January 16, 2019	Last day to add, drop with no grade
January 16, 2019	Payment Due Date/Second Cancellation for nonpayment
January 23, 2019	Census date for spring enrollment
March 4-9, 2019	Spring Recess – No Classes
March 19, 2019	Last day to withdraw from course(s); grade subject to Withdrawal Policy
April 30, 2019	Last day of classes
May 2-4, 2019	Final examinations begin

\*Check Academic Calendar to confirm key dates.

## Appendix 1 McGraw-Hill Connect Homework Pointers

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

Connect homework, LearnSmart assignment, and Connect quizzes should only be done on a computer. Personal devices, such as an iPad or iPhone, 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. 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 show you your grade, but you will not get detailed feedback until after the due date. After the due date, homework can be used as a study tool.

**IMPORTANT:** You should access the MH Connect assignments by using the links created in Canvas found in the Assignments tab on the left side of 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 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 acts professional. Most students are not prepared to be 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.