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:

   (Note - You can choose to not purchase the paper copy of the book and just use the e-book that comes with the Connect Plus purchase below)

2. McGraw-Hill Connect Plus(includes the electronic version of the text and software through which you will submit your homework). This comes with the book, or you can buy this by itself if you only want to use the e-book that comes with the Connect.

3. Coursepack – This contains all of the reading notes, case studies, and power point slides. This is a required purchase. You will need to bring the case studies and power points to each class. (See the coupon on the Moodle page for a discounted price at Grays if you buy the book and coursepack from them - $10 off!!) UNCC bookstore - $23; Grays Bookstore - $15 before the coupon.

4. Turning Technologies Clicker “NXT Model”. This can be purchased at the school bookstore or at Grays Bookstore. ISBN: 9781934931455 UNCC bookstore - $57; Grays Bookstore - $48
   (You may be able to buy a used clicker a little cheaper)

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.

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

On-line homework

Homework is a required part of the course. Your homework grade will be factored into your overall grade as explained below. It is your responsibility to pay close attention to the cut-off dates and times for all assignments. Registering for Connect and accessing homework is done through links provided in Moodle.

Clickers

Clickers will be used to assess classroom participation. You are required to purchase and register your clicker prior to the first class. Clicker grades will be posted to Moodle regularly throughout the semester. It is your responsibility to review these grades regularly and correct any issues you may have with a clicker that is not performing properly. Clicker points cannot be made up or excused. Alternative forms of submission will not be allowed. (If you leave your clicker in your car, you will not be allowed to write the answers down and submit them at the end of class.) Sharing clickers or having someone respond with your clicker will be considered an academic integrity violation for both yourself and the other person.
**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 Godfrey” or “Dear Professor”. Emails beginning with “Hey” or “Hey Professor” will be ignored. Other types of unprofessional emails will also be ignored.

**Office Consultations**

My scheduled office hours are from 10:00am to 10:45 on Mondays and Wednesdays. 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>Three midterm exams</td>
<td>300 points</td>
</tr>
<tr>
<td>Comprehensive final exam</td>
<td>150 points</td>
</tr>
<tr>
<td>Connect Homework</td>
<td>100 points</td>
</tr>
<tr>
<td>Clicker Points</td>
<td>50 points</td>
</tr>
<tr>
<td>Total</td>
<td>700 points</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 580 total points, your course grade is a “B”.

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’s your responsibility to keep track of your grades.

The Connect homework grade will be determined as follows:

\[
\text{[(Points earned)/(Points available)]} \times 100
\]

Clicker points will be determined as follows:

\[
\text{[(Points earned)/(Points available)]} \times 50
\]

Your semester grade for this course will be determined by the total number of points you earn on connect homework, 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 are usually not curved.
Attendance Policy
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. Instructor will subtract points from your semester grade, if you have excessive absences (more than 5). 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. The final exam will be comprehensive.

Note – the Final Exam is scheduled for Thursday, May 5 from 8:00am to 11:00am.

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 prepared in 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’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 some form of picture ID on each exam day. Once an exam begins, you will not be allowed to leave the room until you complete the exam.
Use of a Calculator during an Exam
You should bring to each class a basic, four-function calculator. You will need it for class exercises and exams. Only simple four-function calculators are allowed 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 the exams 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
If you do not complete the advanced preparation for the class, you will find it very difficult to keep up and understand the problems that we work in class. As a consequence, your exam grades will most likely not reflect your best effort.

The pre-lecture powerpoints and Case Studies are in the coursepack. Bring the PowerPoints and case studies to class. You will need to refer to both during the lecture. You also should bring your clicker and a calculator to each class.

You will be given a name tent on the first day of class. It is your responsibility to bring that name tent each day to class. If you lose the name tent, you will need to either purchase or make a replacement before the next class.

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.

**Academic Calendar – Key Dates**

<table>
<thead>
<tr>
<th>Date</th>
<th>Events</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 11, 2016</td>
<td>First day of classes</td>
</tr>
<tr>
<td>January 18, 2016</td>
<td>Dr. Martin Luther King Jr. Day -University Closed</td>
</tr>
<tr>
<td>January 21, 2016</td>
<td>Last day to add, drop with no grade * 11:59 PM</td>
</tr>
<tr>
<td>March 7, 2016</td>
<td>Spring Recess - No Classes</td>
</tr>
<tr>
<td>March 7, 2016 to March 12, 2016</td>
<td>Fall 2016 Schedule of Classes available on web</td>
</tr>
<tr>
<td>March 21, 2016</td>
<td>Last day to withdraw from course (s); grade subject to Withdrawal Policy* 11:59 PM</td>
</tr>
<tr>
<td>March 28, 2016</td>
<td>Registration for Summer 2016 and Fall 2016 begins *</td>
</tr>
<tr>
<td>May 3, 2016</td>
<td>Last day of classes</td>
</tr>
<tr>
<td>May 4, 2016</td>
<td>Reading Day</td>
</tr>
</tbody>
</table>

**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).
<table>
<thead>
<tr>
<th>Mo.</th>
<th>Date</th>
<th>Day</th>
<th>Cls</th>
<th>Ch.</th>
<th>Topics</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan</td>
<td>11</td>
<td>Mon</td>
<td>1</td>
<td>Review of Lowe’s Annual Report</td>
<td></td>
</tr>
<tr>
<td></td>
<td>13</td>
<td>Wed</td>
<td>2</td>
<td>1</td>
<td>Chapter 1</td>
</tr>
<tr>
<td></td>
<td>18</td>
<td>Mon</td>
<td>3</td>
<td>No Class - Martin Luther King Holiday</td>
<td></td>
</tr>
<tr>
<td></td>
<td>20</td>
<td>Wed</td>
<td>4</td>
<td>2</td>
<td>Managerial Accounting and Cost Concepts</td>
</tr>
<tr>
<td></td>
<td>25</td>
<td>Mon</td>
<td>5</td>
<td>3</td>
<td>Managerial Accounting and Cost Concepts</td>
</tr>
</tbody>
</table>

| Feb  | 1    | Mon | 7   | 3   | Job Order Costing                          |
|      | 3    | Wed | 8   |     | Exam 1 - Chapters 1, 2, & 3.               |
|      | 8    | Mon | 9   | 5   | Cost-Volume-Profit                         |
|      | 10   | Wed | 10  | 5   | Cost-Volume-Profit                         |
|      | 15   | Mon | 11  | 6   | Segment Reporting Only                     |
|      | 17   | Wed | 12  | 7   | Activity Based Costing                     |
|      | 22   | Mon | 13  | 7   | Activity Based Costing and Review          |
|      | 24   | Wed | 14  |     | Exam 2 - Chapters 5, 6, & 7.               |
|      | 29   | Mon | 14  | 8   | Profit Planning                            |

| Mar  | 2    | Wed | 8   |     | Profit Planning                            |
|      | 7    | Mon |     |     | Spring Break                               |
|      | 9    | Wed |     |     | Spring Break                               |
|      | 14   | Mon | 15  | 9   | Flexible Budgeting and Performance Analysis|
|      | 16   | Wed | 16  | 9   | Flexible Budgeting and Performance Analysis|
|      | 21   | Mon | 17  | 10  | Standard Costs Variances                   |
|      | 23   | Wed | 18  | 10  | Standard Costs Variances                   |
|      | 28   | Mon | 19  | 10  | Standard Costs Variances                   |
|      | 30   | Wed | 20  |     | Exam 3. Chapters 8, 9, & 10                |

| Apr  | 4    | Mon | 21  |     | Flexible Budgets and Standards             |
|      | 6    | Wed | 22  | 11  | Performance Measurements - Decentralized Organizations |
|      | 11   | Mon | 23  | 11  | Performance Measurements - Decentralized Organizations |
|      | 13   | Wed | 24  | 12  | Differential Analysis                      |
|      | 18   | Mon | 25  | 12  | Differential Analysis                      |
|      | 20   | Wed | 26  | 12  | Differential Analysis                      |
|      | 25   | Mon | 27  | 13  | Capital Budgeting                          |
|      | 27   | Wed | 28  | 13  | Capital Budgeting                          |

| May  | 2    | Mon | 29  |     | Last Class in this Course. Review          |

Final Exam. 11:00 Monday May 9.

This Tentative Schedule is subject to Change.