Instructor Information

Instructor: Dr. David Kerr
E-mail: dskerr@uncc.edu
Office Hours: Tuesday 4:50–7:00pm CCB, room 713
             Thursday, 4:50—5:20pm and 8:20—9:00pm CCB, room 713
Class Hours: Section U02: Tuesday & Thursday 3:30–4:45, Center City bldg., room 606.
             Section U90: Thursday, 5:30pm–8:15pm, Center City bldg., room 504.

Description and Objectives of the Course

Course Description

This course examines a wide variety of topics related to the general business environment and business concepts. Topics to be addressed include corporate governance and control, information technology, economic concepts and analysis, managerial accounting, cost accounting, financial management, and operations management.

Course Objectives

The objective of this course is for you to learn important concepts related to the internal and external environments in which businesses operate. Upon completion of this course, you should understand:

• concepts of corporate governance, including the rights, duties, responsibilities, and authority of the Board of Directors, officers, and other employees within a business;
• frameworks of internal control and enterprise risk management;
• economic measures and indicators;
• impacts of globalization on companies;
• market influences on business strategies;
• concepts of financial risk management;
• financial modeling, projections, and analysis;
• techniques of asset and investment management;
• information technology control objectives and procedures;
• impacts of electronic commerce on businesses;
• strategic planning techniques, including budgeting and forecasting;
• financial and nonfinancial measures of business performance;
• cost measurement methods and techniques;
• techniques of project planning, implementation, and monitoring.
Required Materials

- Viewer’s guides for Hot Spot videos

Recommended Materials

- Bisk Campus Pro (includes a digital version of the required textbook)
- Wiley eText custom textbook for ACCT 6299
- Regular reading of The Wall Street Journal (and/or similar business publications) is recommended to increase your awareness and knowledge of current developments in the business environment.

Prerequisites

Intermediate Accounting I and II or permission of the MACC Program Director.

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. This 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 in Room 230 of the Fretwell building and follow the instructions of that office for obtaining accommodations.

Moodle (UNC Charlotte Learning Management System)

Class Notes: Class notes for each topic are available on Moodle. Please print the notes and bring them with you to class.

Test Scores: You can use Moodle to check your exam scores. Click the GRADES button in the ADMINISTRATION area on the left side of your screen.

Moodle is accessible through 49er Express on the UNC Charlotte web site (www.uncc.edu). You will then need to enter your NinerNet user name and password on the right-hand side of the Moodle screen to log in.
Sequence of Class Activities

The following three-step sequence will be followed in this course.

(1) Discussion of chapter highlights

As we begin each new topic, I will provide an overview of the topic, drawing your attention to the significance of the topic and where emphasis should be made. The intent here is to raise your interest level in the material and to focus your attention on the key issues.

(2) In-class viewing of Hot Spot videos

After discussing each topic, we will then watch a “Hot Spot” video related to that topic. The Hot Spot videos focus on what are believed to be the toughest, most challenging, and most frequently tested topics for professional certification. As we view each video, you should take notes in your viewer’s guide and work the problems covered in the video and viewer’s guide.

(3) Individual study

After class, you should study thoroughly the related sections in your Bisk textbook. You should also work through the related multiple-choice questions and Written Communications questions in your textbook. If you purchased Bisk Campus Pro and/or the Wiley eText, you should also use those tools to help you learn and retain the material.

Grades

Your grade in the course will be based on three exams as follows:

<table>
<thead>
<tr>
<th>Points Available</th>
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<tbody>
<tr>
<td>Exam #1 100</td>
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<tr>
<td>Exam #2 100</td>
</tr>
<tr>
<td>Exam #3 100</td>
</tr>
<tr>
<td>Total points 300</td>
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Preliminary Grading Scale

<table>
<thead>
<tr>
<th>Total Points Earned</th>
<th>Course Grade</th>
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<tbody>
<tr>
<td>270.00 – 300.00</td>
<td>A</td>
</tr>
<tr>
<td>234.00 – 269.99</td>
<td>B</td>
</tr>
<tr>
<td>195.00 – 233.99</td>
<td>C</td>
</tr>
<tr>
<td>Less than 195.00</td>
<td>U</td>
</tr>
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</table>
Examinations

You will be given three exams during the semester, including the final exam. Exam scores are not “curved.” You may use one 3"x5" note card with hand-written notes, front and back, when taking each exam.

You should make every effort to take each exam on the scheduled date. Make-up exams will be given only in situations involving an excused absence with appropriate documentation. Make-up exams are typically a combination of multiple-choice, true/false, short answer (fill-in-the-blank), and/or problems. If you miss the final exam due to an excused absence with appropriate documentation, you will be given a make-up final exam during the second week of the following semester.

You must be in class at the proper time to take each exam. If you’re late to class on an exam day and any students have finished the exam and already left the classroom, you will not be allowed to take that exam.

There will be no “do-over” exams. In other words, if you perform poorly on an exam, you will not have an opportunity to replace your score on the original exam with a makeup exam.

On exam days, bring with you the following items:
- #2 pencil(s)
- Basic, four-function calculator

If you choose to wear a hat with a brim during an exam, the brim must be facing backwards.

Cell Phones and Computers

The use of cell phones, beepers, or other communication devices is disruptive, and is therefore prohibited during class.

You may use computers or tablets during class for note-taking and other class-related work only. Their use during class for activities not related to class is prohibited.

Attendance and Participation

Class attendance is important as it gives you an opportunity to clarify and test your understanding of the material covered. You will be responsible for all material covered in class as well as in the homework assignments and readings.

Promptness is important and is an expected quality of successful individuals in the accounting profession. Students arriving late to class tend to disrupt other students, so please be prompt.

Unless it’s an emergency, please do not leave class before it’s over. Leaving class early is distracting and discourteous to other students and to me. If you know you’re going to have to leave early, please let me know before class starts.
Policies Regarding Grading

Portions of the following paragraph are from the University’s Policies and Procedures for Appeals of Final Course Grades; for more information, see http://legal.uncc.edu/policies/GradeAppeal.html:

Determination of final course grades and policies and procedures regarding grades is the responsibility of faculty, not students. Thus, the grading policies, procedures, and scales in your courses at UNC Charlotte are not open to debate, negotiation, or appeal. It is inappropriate for a student to contact a faculty member at the end of the semester in an attempt to influence the faculty member’s determination of final course grades. This includes, but is not limited to, asking the faculty member to raise the student’s grade for any reason. However, if you believe your final course grade assigned by the instructor was the result of a clear and material mistake in calculating or recording grades, you should contact the instructor, who will explain how the grade was determined. Your inquiry to the instructor should occur as soon as possible after the formal grade report is received. If you are unable to resolve the grievance through consultation with the instructor, a written request for review of the course grade may be submitted to the Chair of the Department in which the course was taught. Requests for review must be submitted within the first four weeks of the next regular academic semester.

For this course, your semester grade will be determined by the total number of points you earn on exams — period. Factors and circumstances other than your total points will not be considered. This includes, but is not limited to, factors such as need (e.g., if you need a “B” or better to keep a scholarship or to graduate, then you must earn at least enough points to receive a B; plan accordingly), effort (while effort and exam scores tend to be highly correlated, your grade in this course will be based on your exam scores, not on the number of hours you spend studying), the number of hours per week you work, number of courses you’re taking this semester, prior coursework or work experience related to accounting, etc. (i.e., all students will be graded similarly, regardless of current employment status, course load, and prior accounting-related employment or coursework). In addition, students with disabilities will be graded in the same manner as all other students; however, students with disabilities may request reasonable accommodation of their disabilities as discussed on page 1 of this syllabus. Finally, please note that there will be no “extra credit” work available, and midterm exams are not curved. Do not ask me to grade you differently than other students or to raise your end-of-semester grade—it will not happen.

Policies Regarding Academic Honesty

A high level of ethical conduct is a critically important attribute of members of the accounting profession. The importance of ethical conduct extends into the academic arena where the profession’s future leaders are being prepared. Thus, accounting students are expected to conduct themselves in a manner that is above reproach in their academic work.

Academic misconduct includes cheating, fabrication, falsification, multiple submissions, plagiarism, and complicity. Each of these types of misconduct is discussed in the Code of Student Academic Integrity on the UNC Charlotte website at www.legal.uncc.edu/policies/ps-105.html, along with related penalties and procedures. You are expected to be familiar with, and to follow, this Code.
In addition, the following specific requirements are expected in this class:

(1) Strict individual performance on exams, i.e., not copying from or looking at another student’s exam or opscan;

(2) Not allowing another student to copy from or look at your exam or opscan;

(3) Not passing or receiving information about an exam to students in your section or in other sections of the course;

(4) Not consulting notes or books during exams unless specifically permitted to do so;

Plagiarism consists of passing off as one’s own the ideas, words, writings, etc., which belong to another. In accordance with this definition, you are committing plagiarism if you copy the work of another person and turn it in as your own, even if you have that person’s permission.

Cheating on exams is wrong and will not be tolerated. If I determine or suspect you have cheated on an exam, I will follow University procedures for handing cases of academic misconduct (see www.legal.uncc.edu/policies/ps-105.html).

In addition to risking a U in the course and expulsion from the university, there are several other practical reasons not to cheat:

• No grade is worth sacrificing your character.
• You do not have to live with the knowledge that you behaved dishonestly while under pressure.
• You will know that your work is your own.
• Accountants must agree to a code of ethics before they can be licensed. Practicing ethical behavior becomes easier the more it’s practiced. A person does not suddenly become ethical when he or she enters a profession after a lifetime of unethical behavior.

If any of these requirements are unclear to you, please consult with me before you complete any exams in the course. I expect every student in my classes to share responsibility for preventing dishonesty of any kind. Academic integrity is considered a prerequisite for admission into the accounting profession.

Note: I reserve the right to modify the course schedule, deadlines, reading and homework assignments, classroom procedures, and course policies if circumstances warrant.

If I am late in arriving to class, please wait 10 minutes after the scheduled start of class before leaving.

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.
<table>
<thead>
<tr>
<th>Date</th>
<th>In-class Topic</th>
<th>After-class Assignments</th>
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| Thursday     | **Note:** Download class notes from *Moodle.* We will discuss and fill in the notes in class, so bring them with you. **Introduction to the Course** Corporate Governance | Read Bisk textbook pp 1-2 to 1-6  
Begin working on multiple-choice and written communication questions in Bisk textbook pp 1-21 to 1-31 (solutions are provided on pp 1-32 to 1-39)  
Optional:  
Read Wiley eText (see class notes for pages) |
| Week of      | **Corporate Governance**                           | Read Bisk textbook 1-7 to 1-19  
Continue working on questions in Bisk textbook pp 1-21 to 1-31  
Optional:  
Watch Bisk Campus Pro Online Lectures 1 thru 4 |
| Jan 13       | **Corporate Governance**                           | Read Bisk textbook 2-1 to 2-8  
Begin working on questions in Bisk textbook pp 2-43 to 2-64  
Optional:  
Watch Bisk Campus Pro Online Lectures 5 thru 11 |
| Week of      | **Economics**                                      | Read Bisk textbook 2-9 to 2-16  
Continue working on questions in Bisk textbook pp 2-43 to 2-64  
Optional:  
Watch Bisk Campus Pro Online Lectures 12 thru 17 |
| Jan 20       | **Economics**                                      | Read Bisk textbook 2-17 to 2-30  
Continue working on questions in Bisk textbook pp 2-43 to 2-64  
Optional:  
Watch Bisk Campus Pro Online Lectures 18 thru 25 |
| Week of      | **Economics**                                      | Read Bisk textbook 2-30 to 2-42  
Continue working on questions in Bisk textbook pp 2-43 to 2-64 |
<p>| Feb 3        | <strong>Managerial/Cost Acctg</strong> (will be tested on Exam 2) |                                                                                          |
| Week of      | <strong>Economics</strong>                                      |                                                                                          |
| Feb 10       | <strong>Managerial/Cost Acctg</strong> (will be tested on Exam 2) |                                                                                          |</p>
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<tr>
<th>Week of</th>
<th>Course</th>
<th>Assignments</th>
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<tbody>
<tr>
<td>Feb 17</td>
<td>Managerial/Cost Accounting</td>
<td>Read Bisk textbook 4-2 to 4-6, and 4-14 to 4-16</td>
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<td>Begin working on questions in Bisk textbook pp 4-29 to 4-49</td>
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<td>Feb 24</td>
<td>Managerial/Cost Accounting</td>
<td>Read Bisk textbook 5-2 to 5-15</td>
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<td>Continue working on questions in Bisk textbook pp 4-29 to 4-49</td>
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<td>Optional: Watch Bisk Campus Pro Online Lectures 44, 48 thru 52</td>
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<td>Mar 3</td>
<td>Spring Recess – No Classes</td>
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<tr>
<td>Mar 10</td>
<td>Managerial/Cost Accounting</td>
<td>Read Bisk textbook 5-16 to 5-23 and 6-2 to 6-4</td>
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<td>Continue working on questions in Bisk textbook pp 4-29 to 4-49</td>
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<td>Optional: Watch Bisk Campus Pro Online Lectures 53 thru 55</td>
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<tr>
<td>Mar 17</td>
<td>Managerial/Cost Accounting</td>
<td>Read Bisk textbook 4-7 to 4-24</td>
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<td>Continue working on questions in Bisk textbook pp 4-29 to 4-49</td>
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<td></td>
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<td>Optional: Watch Bisk Campus Pro Online Lecture 45, 46, and 47</td>
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<tr>
<td>Mar 24</td>
<td>Managerial/Cost Accounting (U02)</td>
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<td>Information Technology (will be tested on exam 3)</td>
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<td></td>
<td>Exam 2 (Thursday)</td>
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<tr>
<td>Mar 31</td>
<td>Information Technology</td>
<td>Read Bisk textbook 7-2 to 7-6, and 7-11 to 7-12, and 7-15 to 7-18</td>
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<td>Begin working on questions in Bisk textbook pp 7-35 to 7-57</td>
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<td>Optional: Watch Bisk Campus Pro Online Lectures 57 to 61</td>
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| Week of April 7 | **Information Technology** | Read Bisk textbook 7-6 to 7-11 and 7-18 to 7-26  
Continue working on questions in Bisk textbook pp 7-35 to 7-57  
**Optional:**  
Watch Bisk Campus Pro Online Lectures 62, 63, 66, and 67 |
| --- | --- | --- |
| Week of April 14 | **Information Technology**  
**Finance** | Read Bisk textbook 7-27 to 7-34  
Continue working on questions in Bisk textbook pp 7-35 to 7-57  
**Optional:**  
Watch Bisk Campus Pro Online Lectures 64 and 65 |
| Week of April 21 | **Finance** | Read Bisk textbook 3-2 to 3-10, 3-21 to 3-29, and 3-35 to 3-44  
Begin working on questions in Bisk textbook pp 3-47 to 3-77  
**Optional:**  
Watch Bisk Campus Pro Online Lectures 26 to 29, 40 to 43. |
| Tuesday April 29  
Section U02 only | **Finance** | Read Bisk textbook 3-10 to 3-20, 3-30 to 3-34  
Continue working on questions in Bisk textbook pp 3-47 to 3-77  
**Optional:**  
Watch Bisk Campus Pro Online Lectures 30 to 39 |

**Final Exams:**  
Section U02: Thursday, May 8, 2:00 – 4:30  
Section U90: Thursday, May 8, 5:00 – 7:30
Student Information Form
ACCT 6299, Spring 2014

1. Section (circle one):  3:30pm  5:30pm

2. Name  ________________________________ Phone  _____________________________
   Name by which you would like to be called in class (if different from above)  _____________________________
   (Circle one)  Male   Female
   Hometown (where did you grow up?)  _____________________________

3. Experience:
   A. Previous accounting-related employment (circle one)  None   Part-time   Internship   Full-time
   B. Briefly describe any work experience related to accounting:

   ____________________________________________________________
   ____________________________________________________________

4. Have you taken a managerial accounting or cost accounting class?  Yes   No  (circle one)

5. Have you taken an economics class?  Yes   No  (circle one)

6. If you currently have a job, where do you work?  ________________________________________________

7. If you have a job, how many hours per week do you work?  __________________

8. Career Interests:
   ____________________________________________________________
   ____________________________________________________________
   ____________________________________________________________
   ____________________________________________________________

9. Comments and/or other information:
   ____________________________________________________________
   ____________________________________________________________
   ____________________________________________________________
   ____________________________________________________________