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.

Course Resources
See APPENDIX 1 for details on what you need to buy for the 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 a flipped classroom model. The lectures are on-line. You will be required to read the book and watch the video lectures prior to attending class. During class, we will build upon your learning by mostly focus on problem solving exercises. Students will be graded on participation in the problem solving, so advance preparation is critical to good performance. You will also be required to complete assignments outside of class online using Connect.

For most chapters, we will spend two class days per chapter. Typically, the first day will be the “lecture” day and the second day will be the “practice day/LAB day.”
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. Answering outside of class is an academic integrity violation and will result in a loss of all poll everywhere questions earned to date. See Canvas for information on polling device set-up and use guidance.

On-line homework and quizzes
Typically, there are three online graded assignments for each chapter:
- video and questions embedded in the video (completed in McGraw Hill Connect),
- LAB assignment that will be worked on during the LAB day (completed in McGraw Hill Connect)
- Homework assignment (completed in McGraw Hill Connect)

In addition to the above prior to each exam you will be required to complete a practice exam and enter the answers into a Canvas quiz format.

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

Email Etiquette and Office Consultations
See the Canvas home page for my office hours, required email etiquette, etc.

Attendance Policy
Regular class attendance is expected. A missed class will hurt your poll everywhere grade. Also, if you are not in class (or any portion of the class) based upon any attendance records I may take, you are not eligible for the points awarded for that day’s class participation. Students assume full responsibility for material covered during a missed class. If there is assigned seating—it is your responsibility to sit in the 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 (the pre-lecture PowerPoints and Case Studies in the coursepack). 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, the class schedule and/or LAB methodology 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

Course Materials:

   **ISBN:** 9781308472195
   *(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. **REQUIRED:** McGraw-Hill Connect Plus includes the electronic version of the textbook (e-book). Also, you will use Connect™ to watch videos and complete and submit homework and LAB assignments. The textbook (purchased at the UNCC or Grays bookstores) 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.

3. **OPTIONAL:** Coursepack from bookstore – The coursepack contains reading notes, case studies and power point slides.

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.*

Both the UNC Charlotte Bookstore and Grays Bookstore carry the resources for this class. However, the prices are different between the two stores so shop around and you might save some money.

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:**

4. 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.

5. 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.

6. Laptop—If notified, you will need a fully charged laptop for certain days as the assignment may be delivered online, at my discretion. You may check out a laptop from the library, if needed.

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: 4%
- Polling questions during class: 4%
- Chapter homework (15?)s: 8%
- LAB day classroom work: 4%
- 3 practice exams (Canvas): 8%
- Three midterm examinations: 48% (16% per exam)
- Comprehensive final exam: 24%
- Total: 100%

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:

<table>
<thead>
<tr>
<th>Numerical Grade</th>
<th>Letter Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>90% +</td>
<td>A</td>
</tr>
<tr>
<td>80%-89.9%</td>
<td>B</td>
</tr>
<tr>
<td>70%-79.9%</td>
<td>C</td>
</tr>
<tr>
<td>60-69.9%</td>
<td>D</td>
</tr>
<tr>
<td>Below 60%</td>
<td>F</td>
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</tbody>
</table>

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. Assume exams will not be curved.
APPENDIX 3—Test Taking Requirements

Examinations:
Examinations 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.

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 UNCC ID when turning in your exam, so make sure you 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.

Continuing to work after “pencils down” has been called is an academic integrity violation.

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 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
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 or quiz; 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.

Supporting calculations:
Scrap paper is NOT allowed in this class. Your exam booklet should be used to show supporting calculations. If you turn in a blank booklet that does not prove out how you arrived at your answer choices you may be asked to come in during office hours & recalculate a sample of the exam questions. Failure to come in if asked and correctly rework the sample questions will nullify the exam grade and the grade will be replaced by the final. If this happens on the final exam you will be asked to retake the final exam under my direct supervision.
APPENDIX 4-Other Items

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. You must provide a 10 (ten) day notice 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. 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. See the Academic Integrity tab in Canvas for more details.

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).

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 of any such accommodation prior to recording. Any distribution of such recordings is prohibited.
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.