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.

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:

2. McGraw-Hill Connect Plus (includes the electronic version of the text and software through which you will submit your homework); Note that this is included with the textbook if you purchase a new UNCC custom edition textbook from Grays or the University bookstore.

Optional:

1. Coursepack – This contains outlines of the chapters in the form of power point slides. My lectures will not mirror the slides in this coursepack. I will make lecture slides available for you to print prior to the class at the start of each chapter. I suggest only purchasing the coursepack if it will be difficult for you to print throughout the semester or if you would like an additional resource to use while studying. The coursepack is available at the University Bookstore as well as Gray’s Bookstore on University Blvd. Gray’s Bookstore has offered a coupon if you purchase the textbook bundle which includes the textbook, Connect Plus, and the coursepack. You will find the coupon on the course Canvas page.
Both the UNC Charlotte Bookstore and Grays Bookstore carry the textbook for this class. The textbook comes with a registration code for Connect™. You will be completing and submitting homework assignments 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.

**Canvas**
For classroom assignments, scheduling, setting an appointment with the professor, etc, use Canvas: [http://canvas.uncc.edu/](http://canvas.uncc.edu/)

**Email Etiquette**
Email is my preferred means of communication (other than face to face). I will check email daily. **In all emails to any professor** use real words, proper capitalization, correct grammar and punctuation. Begin the email with a proper salutation such as “Mrs. Breen”, “Professor Breen” or “Dear Professor”. Please note that “Hey”, “Hey Professor” or no salutation do not follow these instructions. Be sure to include your name at the end of the email. Also, please be sure to include your class section or day and time in the email (i.e. I am in your ACCT2121 class at 8am). Emails that do not follow these instructions will not be responded to. **Practice now how you will be expected to communicate when you have a job.**

**Office Consultations**
My scheduled office hours are from 9:30am to 10:30am every Wednesday and Friday. You are welcome to drop by my office hours, but please understand that students that make an appointment will be given priority. Please email me to schedule an appointment. If you unable to meet during my office hours, please email me explaining your situation and we will make an appointment at a mutually convenient time.

**On-line homework**
Timely completion of homework assignments is ABSOLUTELY CRITICAL to your success in the course. Your homework grade will be factored into your overall grade as explained below. As a general rule, there are two assignments in Connect for each chapter, a video assignment that is due before the lecture on the respective chapter, and homework problems that will be due by the start of the class after we finish the respective chapter. It is your responsibility to pay close attention to the cut-off dates and times for all assignments. **Late homework will not be accepted.**

**Note – It is strongly recommended that these Connect assignments are completed on a computer rather than a tablet or phone. The program may not register a grade if you do it on an IPAD or other hand-held device. No credit will be given for “lost” grades.** Registering for Connect and accessing homework is done through links provided in Canvas.

**Polling Questions**
Each class period, several practice multiple choice questions will be asked via Poll Everywhere (free to students; simply download the app.) You must be physically present during class and bring a wifi enabled device (i.e., smart phone) to answer and earn these points. For the best internet connection, please plan to utilize the university’s wifi service (EduRoam.) Polling questions will focus on the material covered in class and the difficulty level will vary from easy to hard. Students will accumulate polling points throughout the semester and can earn a maximum of 50 polling question points towards your final grade. Polling Question points cannot be made up or excused. As well, alternative forms of submission will not be allowed. (If you leave your polling device in your car, you will not be allowed to write the answers down and submit them at the end of class.) Sharing polling devices, having someone submit answers for you, or conveying polling questions answers to your colleagues who are absent from class will be considered an academic integrity violation for both yourself and the other person. Violation of this policy will be reported as well as will result in the loss of all polling points for the semester for any and all offending students.
**Canvas Quizzes**
There are online quizzes posted in Canvas for each chapter. You are expected to complete these quizzes for a grade. The due dates will be included with the quiz and posted to the Canvas modules page.

**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 examinations (100 points each)</td>
<td>300</td>
</tr>
<tr>
<td>Comprehensive final exam</td>
<td>150</td>
</tr>
<tr>
<td>Connect Video Assignments &amp; Homework and Canvas Quizzes</td>
<td>125</td>
</tr>
<tr>
<td>Polling Question points</td>
<td>50</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>625</strong></td>
</tr>
</tbody>
</table>

The following grading scale will be used:

<table>
<thead>
<tr>
<th>Points Accumulated</th>
<th>Letter Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>90 to 100 percent of total points</td>
<td>A</td>
</tr>
<tr>
<td>80 to 89 percent of total points</td>
<td>B</td>
</tr>
<tr>
<td>70 to 79 percent of total points</td>
<td>C</td>
</tr>
<tr>
<td>60 to 69 percent of total points</td>
<td>D</td>
</tr>
<tr>
<td>Below 60 percent of total points</td>
<td>F</td>
</tr>
</tbody>
</table>

***It is the student’s responsibility to keep track of his/her grades.***

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

The **Connect Video Assignments & homework grade, Canvas Quizzes** will be determined as follows:

125 points * (Points Earned ÷ Points Available)

Your points earned will be the points you earned on the video and homework assignments as well as the points you’ve earned on the Canvas Quizzes. The points available will be the total points of the Connect video assignments & homework plus the total points of the Canvas quizzes.

Your **Polling Question Points** will simply accumulate throughout the semester. You can earn a maximum of 50 Polling Question points towards your final grade.

**Policy on “Curves”**
There will be no curves on any of the quizzes, exams, or final course grade. A student’s final numerical average will determine his/her letter grade for the course (i.e., 89.5% = A, 89.4% = B).

**Please note there will be no “extra credit” work available, and exams will not be curved.**
**Attendance Policy**
Regular class attendance is essential to your success in the course. Attendance will be taken at each class meeting. Students are expected to arrive on time and remain for the entire class. Excessive tardies may result in a grade reduction, at the discretion of the professor, as they are disruptive to the other students. Students will receive a warning regarding excessive tardies prior to the grade reduction. **Students must assume full responsibility for material covered and assignments given during a missed class.**

**Course Experience**
This class is following a flipped classroom model. Connect includes video lectures for each chapter. These videos, which include comprehension questions, are part of your homework in Connect. You will be required to read the book and watch the video lectures prior to attending class, as well as complete a quiz in Canvas. During class, we will build upon your learning by solving problem exercises.

For most chapters, we will spend two class days per chapter. The suggested general sequencing of this course is as follows:
1. Watch the lecture video in Connect and complete the questions embedded in the videos (the Chapter 1 video does not have questions).
2. Read and study the chapter text including:
   - Review and complete the missing items in the PowerPoint slides (found in the coursepack) while you read the text.
   - Complete the chapter reading notes found in the coursepack.
3. Complete the MC quizzes in Canvas (except in Chapter #1).
4. Come to class and listen to and participate in a focused class lecture.
5. Work through problems and/or case studies in class, including polling questions.
6. Complete the homework in Connect.
7. Go to the next chapter and repeat.

Each student is unique and learns in different ways. You should follow the approach that works best for you based upon the study approach you have developed over your academic career. The above is a suggested approach only. Also, for ACCT 2122, **you should generally expect to spend about 5-7 hours each chapter outside of the classroom on this course (chapters 1 and 6 will be less).** The pre-lecture preparation (steps 1-3) should take about 3-5 hours. The homework (step 8) should take about 2 hours. Note: these amounts are rough guidelines and will be different from chapter to chapter and by student.

**How To Perform Well in This Class**
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. **Invest the time** by following each step in the sequence outline above.
2. **Study the material in advance** of class coverage. **Class time should be used to reinforce and build upon what you have already learned.** If you do not complete the advance 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.
3. **Complete the Canvas quizzes in advance** of class coverage.
4. **Do homework in advance.** Struggling with the material is expected and is a natural part of the learning process in this course.
5. **Do not hesitate to ask questions** in class and participate in class discussion.
6. **Persist in your attempt to understand** the material and let me know immediately if you experience any difficulty.
7. **Practice, practice and more practice.** You cannot “read” accounting. The only way to learn accounting is to spend hours completing problems and exercises.
If you are completing all the items as outlined in the suggested sequence above and still not performing as well as you would like, you can further supplement your learning:

- Complete Chapter Review Problems (found in the textbook immediately after the end of chapter summary, except in Chapter 1).
- Attend Supplemental Instruction—see the link in Canvas.
- If you need even more help, you can also get a free tutor—see the link in Canvas for more information on how to do that.

**Examinations**:  
**Three mid-term exams (during class)**: Wednesday, September 13th, Wednesday, October 4th, and Wednesday, November 1st  
**Final exam**: Friday, December 8th (8:00am-11:00am)  
*dates subject to change at professor’s discretion. Any changes will be announced in class and on the course Canvas page.

**Note** — **The Final Exam is scheduled Friday, December 8th – 8:00 to 11:00am in a location to be determined. This is a Common Final exam time set by the University.**

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 seen on or shortly 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.

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 (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 Retakes**  
Your exam grade is the grade that you will receive. Retaking an exam because a student did not perform as well as they had hoped will not be allowed.

**Conduct during an Examination**  
Students are expected to arrive on time for an exam and 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.**
**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 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 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 silenced.
- Electronic devices (i.e. Laptops, cell phones, tablets ...) should be used only for accessing class materials
- 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.

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

The following are considered violations of the Code (but note that this is not an all-inclusive list):

1. Use of any calculator except a 4-function calculator during exams.
2. Use of a cell phone, programmable device or internet-accessible device during exams.
3. Not having all notes put away, completely out of sight, during all quizzes and exams. (If notes are not put away, it will be assumed that the student purposely kept the notes out with the intent of using them on the quiz or exam.)
4. Copying another student’s answers on any course assignment.
5. Having another student complete your on-line assignment.
6. Submitting Polling Question answers for another student or asking another student to submit answers for you.
7. Allowing another student to copy your work/quiz answers/exam answers - this is called “complicity” and makes you an accomplice.
8. Not reporting another student that you know is cheating – another type of complicity.
9. Removing an exam from the classroom.
<table>
<thead>
<tr>
<th>Day</th>
<th>Date</th>
<th>Topic</th>
<th>Day</th>
<th>Date</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>W</td>
<td>23-Aug</td>
<td>Intro and Chap 1</td>
<td>W</td>
<td>18</td>
<td>Chapter 9</td>
</tr>
<tr>
<td>F</td>
<td>25</td>
<td>Chapter 2</td>
<td>F</td>
<td>20</td>
<td>Chapter 10</td>
</tr>
<tr>
<td>M</td>
<td>28</td>
<td>Last day to register, add, or drop with no grade via the web.</td>
<td>T</td>
<td>24</td>
<td>Last Day to withdraw from course subject to withdrawal policy</td>
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<tr>
<td>W</td>
<td>30</td>
<td>Chapter 2</td>
<td>W</td>
<td>25</td>
<td>Chapter 10</td>
</tr>
<tr>
<td>F</td>
<td>1-Sep</td>
<td>Chapter 3</td>
<td>F</td>
<td>27</td>
<td>Chapter 10</td>
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<tr>
<td>W</td>
<td>6</td>
<td>Chapter 3</td>
<td>W</td>
<td>1-Nov</td>
<td>Exam 3: Chapters 8, 9, &amp; 10</td>
</tr>
<tr>
<td>F</td>
<td>8</td>
<td>Chapter 3</td>
<td>F</td>
<td>3</td>
<td>Chapter 11</td>
</tr>
<tr>
<td>W</td>
<td>13</td>
<td>Exam 1: Chapters 1, 2, &amp; 3</td>
<td>W</td>
<td>8</td>
<td>Chapter 11</td>
</tr>
<tr>
<td>F</td>
<td>15</td>
<td>Chapter 5</td>
<td>F</td>
<td>10</td>
<td>Chapter 12</td>
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<tr>
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<td>20</td>
<td>Chapter 5</td>
<td>W</td>
<td>15</td>
<td>Chapter 12</td>
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<tr>
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<td>22</td>
<td>Chapter 6 – Segment Reporting Only</td>
<td>F</td>
<td>17</td>
<td>Chapter 12</td>
</tr>
<tr>
<td>W</td>
<td>27</td>
<td>Chapter 7</td>
<td>W</td>
<td>22</td>
<td>No Class -Thanksgiving</td>
</tr>
<tr>
<td>F</td>
<td>29</td>
<td>Chapter 7</td>
<td>F</td>
<td>24</td>
<td>No Class -Thanksgiving</td>
</tr>
<tr>
<td>W</td>
<td>4-Oct</td>
<td>Exam 2: Chapters 5, 6, &amp; 7</td>
<td>W</td>
<td>29</td>
<td>Chapter 13</td>
</tr>
<tr>
<td>F</td>
<td>6</td>
<td>Chapter 8</td>
<td>F</td>
<td>1-Dec</td>
<td>Chapter 13</td>
</tr>
<tr>
<td>W</td>
<td>11</td>
<td>Chapter 8</td>
<td>W</td>
<td>6</td>
<td>Chapter 13</td>
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<tr>
<td>F</td>
<td>13</td>
<td>Chapter 9</td>
<td>TH</td>
<td>7</td>
<td>Reading Day</td>
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<tr>
<td>F</td>
<td>8</td>
<td>Comprehensive Final 8:00 to 11:00am</td>
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By signing this page and giving it to my instructor, I am confirming that:
1. I have read carefully, understand, and will follow all of the guidelines, statements, and requirements stated in this ACCT 2122 Fall 2017 Syllabus.
2. I understand that the grade I earn in this class is my responsibility.
3. I understand that our class is a learning community. I will support my learning and the learning of my classmates and instructor by coming to class prepared, participating fully in class, completing my work, and complying with the classroom conduct section of this syllabus.

Please print your name above ________________ Please sign your name above ________________ Today’s date ________________