

# Principles of Financial and Managerial Accounting

## MSMG 6110-U01

### Fall 2023

#### Instructor Information

Instructor: Dr. David Kerr

E-mail: [dkerr@uncc.edu](mailto:dkerr@uncc.edu) I will respond to emails within 24 hours (usually much faster). Feel free to contact me via email whenever you have questions or need help in this course, but don't wait until the last minute to ask me something about upcoming exams or assignments.

Class Hours: Mondays, 12:00 – 2:45, Center City bldg., room 601

Office Hours: After class, either in the classroom or in room 713.  
In addition, you can contact me 24/7 via e-mail.

#### Recommended Textbook

***Accounting Principles: A Business Perspective, 10<sup>th</sup> Edition.*** Authors: Hermanson, Edwards, and Hermanson. ISBN: 978-1-930789-85-2. Published by Textbook Media Press.

Your textbook is available through First Day Complete, a program managed by Barnes & Noble Charlotte that provides course materials to students at a significant discount.

You should receive an email from the bookstore confirming materials provided for each of your courses and asking you to select how you would like to receive the printed components (in-store pick up or home delivery). Please confirm your fulfillment preference so the bookstore can prepare your materials.

For more information about your Niner Course Pack, or if you wish to opt out of First Day Complete, visit <https://aux.charlotte.edu/bookstore/niner-course-pack>.

#### Course Structure and *Canvas* (Course Management System)

You have a choice of two formats for completing this course and learning the material:

**Option 1: Self-paced learning.** If you choose this option, you will not need to attend class. This option provides the greatest flexibility to fit this course into your personal schedule. You are free to choose the dates and times (within a specified range of dates) to watch online video lectures I created for this course. While watching the videos, you will follow along in the class notes (available on *Canvas*) and frequently write additional notes and work through many questions and problems in those notes. You may pause, rewind, or review the videos as often as you'd like. If you have questions while watching the video lectures, feel free to email your question(s) to me. If your question is too lengthy for email, let me know and I'll set up a Zoom meeting with you to discuss your question.

**Option 2: In-classroom learning.** This option involves in-classroom sessions on the dates and times listed in the course schedule at the back of this syllabus. Material covered in class will be the same as that covered in the online video lectures. In other words, during class sessions, we will add the same material to your class notes and work through the same questions and problems as in Option 1.

If you choose Option 1, you will not need to come to class. Similarly, if you choose Option 2, you will not need to watch the online video lectures. You may switch between the two options whenever you'd like.

Option 1 will be administered online through *Canvas* (CANVAS.CHARLOTTE.EDU). To access this course in *Canvas*, you will need access to the Internet and a supported Web browser (Chrome, Firefox, MS Edge, Safari). Open your browser and go to <HTTPS://CANVAS.CHARLOTTE.EDU/>.

If you need assistance with *Canvas* for any reason, you may (1) contact the university's IT Service Desk at (704) 687-5500, or (2) submit an online request by creating a ticket at <https://help.charlotte.edu/> or (3) call the *Canvas* Hotline at (877) 257-9780.

**Online Videos:** If you choose Option 1 (self-paced learning), you will need a computer and reliable Internet access to watch course videos throughout the semester. These videos are available in *Canvas* (CANVAS.CHARLOTTE.EDU). The dates on which you should watch the videos are indicated in the course schedule at the back of this syllabus.

**Class Notes:** Class notes for each topic we will cover in this course are available in *Canvas*. You will work through those notes either (1) while watching the video lectures, or (2) during in-class sessions. The notes are in PDF format; I recommend you print the notes prior to watching the related video or coming to class.

**Online Exams:** Regardless of whether you choose Option 1 or Option 2, you will need to be available to take four online exams. Each exam will be available during a 36-hour window from noon until 11:59 the next day as follows. Exam 1: September 18-19. Exam 2: October 16-17. Exam 3: November 13-14. Exam 4: December 11-12.

For both Option 1 and Option 2, exams will be administered online through *Canvas* using LockDown Browser and Respondus Monitor. Respondus Monitor will use your webcam to record you during exams. See the following link for a description: <https://web.respondus.com/wp-content/uploads/2019/08/RLDB-QuickStartGuide-Instructure-Student.pdf>

**To Install LockDown Browser:** Before installing LockDown Browser, make sure your Operating System is up-to-date. In *Canvas*, when you start Assignment 1 during the 2<sup>nd</sup> week of the course, you will be prompted to download and install UNC Charlotte's Lockdown Browser if you have not previously used it on your computer. When prompted, click the link to download and install it. After it has been installed, you'll need to close all programs prior to launching the LockDown Browser. On your computer desktop (Windows) or in your Applications folder (Mac), you will see a new icon for LockDown browser. Click that icon to launch Lockdown Browser, which will then take you back to *Canvas*. Log in to our course, click the **QUIZZES** button in the Navigation area on the left side of your screen in *Canvas*, and click Assignment 1 to begin the assignment.

**Note:** You should NOT try to download LockDown Browser on your own from the Internet; you should only install it via Assignment 1 as explained above. Lockdown Browser only needs to be installed once. To begin exams, click the LockDown Browser icon on your desktop (Windows) or click LockDown Browser in your Applications folder (Mac).

If you want additional instructions, click on one of the following links:

- [Windows instructions](#)
- [Mac instructions](#)
- [Troubleshooting Tips](#)

For help installing or using LockDown Browser, please contact the IT Service Desk by calling 704-687-5500 or by going to [help.uncc.edu](http://help.uncc.edu)

#### **System Requirements for using LockDown Browser**

- Windows: 11, 10, and 8.1. Windows 10S is not a compatible operating system.
- Mac: OS 10.12 to OS 13.3 (or later).

- Web camera (internal or external) & microphone
- A broadband Internet connection. The vendor recommends 100 Mbps minimum connection speed or higher. If your speed is too slow, consider taking exams at a location with sufficient speed, such as on campus.
- Disconnect anything streaming from your WiFi that isn't needed. For example, ask your roommate(s), spouse, or children to refrain from connecting to WiFi to play games or stream movies on a TV, phone, tablet, computer, PlayStation, Xbox, etc.

Note: Lockdown Browser **will not work** with two monitors; you **MUST** disconnect one of them.

### Performance Evaluation

Your grade in the course will be based on nine assignments and four exams:

	<b><i>Points Available</i></b>
Assignments (9 @ 20 points each) .....	180
Exams (4 @ 100 points each) .....	<u>400</u>
Total possible points .....	<u>580</u>

### Preliminary Grading Scale<sup>1</sup>

<u>Total Points Earned</u>	<u>Course Grade</u>
522 – 580	A
435 – 521	B
348 – 434	C
Less than 348	U

### Exams

You will be required to complete four exams online, including the final exam. You'll have a 36-hour window to start each exam; once you start your exam, it must be completed within 2 hours without interruption. You should plan to take each exam near the beginning of the 36-hour window rather than waiting until near the end; this will give you time to resolve any unexpected technical problems or other conflicts you might have. Exam dates are shown on the course schedule near the end of this syllabus. Exams will be administered in *Canvas* using **LOCKDOWN BROWSER** and **RESPONDUS MONITOR**. To begin an exam, click the LockDown Browser icon on your desktop (Windows) or click LockDown Browser in your Applications folder (Mac). Log in to *Canvas*, and then click the **QUIZZES** button in the Navigation area on the left side of your screen in *Canvas*.

**Conduct during exams:** During exams, you may use a hardcopy of the notes you printed from Canvas and filled in while watching the video lectures or during class. **Note:** Lockdown Browser will prevent you from accessing a digital copy of your notes, so if you want to refer to your notes during an exam, you'll need to print them beforehand. You may also use a calculator (must not be a calculator app on a cellphone, as you are not permitted to use your phone during exams). You may NOT use your classmates (or anyone else) to help you during exams. If you choose to wear a hat with a brim during an exam, the brim must be facing backwards. There should be no other people in the room with you. At the beginning of each exam, you will be required to use your webcam to show me your photo ID.

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<sup>1</sup> At the end of the semester, the preliminary grading scale might be adjusted if the class average is unusually low.

The questions used on exams are copyrighted. Therefore, you are not permitted to print, write down, or take pictures or screenshots of any of the questions.

You should make every effort to take each exam at the scheduled time and date. Make-up exams will be given only in situations involving an unavoidable excused absence with appropriate documentation.

Exam scores are not “curved,” and 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.

## Assignments

You will have the opportunity to complete nine assignments during the semester. Each assignment is worth 20 points and consists of 10 questions or problems. There is no time limit to complete each assignment, but there is a due date. Late assignments will be accepted, but points earned on late assignments will be reduced by 50 percent. No late assignments will be accepted after Sunday, December 10. One purpose of the assignments is to encourage you to keep on schedule with your studying.

### Assignment 1

Complete Assignment 1 BEFORE Sunday, September 3. There is nothing to study to prepare for this assignment, and you will NOT need a calculator or other materials. The assignment has two purposes: (i) to make you aware of what is expected of you during exams, and (ii) to make sure your computer is set up properly for Lockdown Browser and Respondus Monitor, which you will use during exams.

In *Canvas*, click on QUIZZES; you should then see the link to Assignment 1. If you have not previously installed LockDown Browser on your computer, you will be prompted to download and install it when you start Assignment 1 (see instructions on page 2 of this syllabus). If you have trouble installing it, please contact UNC Charlotte’s IT Service Desk at <https://help.charlotte.edu/> and create a ticket or call the Service Desk at 704-687-5500.

Before you can begin the assignment, LockDown Browser will ask you to show your photo I.D. to your webcam, so have your student I.D. or driver’s license or another form of photo identification ready.

**If you have problems using Respondus Monitor, Live Chat is available from within LockDown Browser:**

- In the pre-test steps – when working through the pre-test steps for using a webcam with LockDown Browser, select **"It's not working"** at any time to access live chat.
- In Help Center – select the **“Need More Help?”** button.

See the following link for more details: <https://web.respondus.com/student-help-livechat/>

### Assignments 2 through 9

You will not need to use LOCKDOWN BROWSER / RESPONDUS MONITOR when working on Assignments 2 through 9. To open each of those assignments, simply click the **QUIZZES** button in the Navigation area on the left side of your screen in *Canvas*.

You will be allowed three attempts at each assignment. When you submit your assignment after each attempt, you will be able to see which questions and problems you answered correctly and incorrectly. Before pressing the “Submit” button, I suggest you write down each question number (1 through 10) followed by your answer to each question. That way, if you score less than 100% on your 1<sup>st</sup> attempt, you can avoid choosing the same wrong answer on your 2<sup>nd</sup> or 3<sup>rd</sup> attempt (but keep in mind the answers to multiple-choice questions might be presented in a different order on each attempt).

Your highest grade on the three attempts will be recorded. **During the assignment, you may use your textbook and the notes you printed from Canvas and filled in while watching the video lectures or during class. You may also use a calculator. However, you may NOT use your classmates (or anyone else) to help you complete the assignment.**

Assignments 2 through 9 will include some questions and problems based on material you should have added to your class notes while watching the videos or during class, so be sure to watch the relevant videos or attend class prior to beginning each assignment. In addition, some of the problems in each assignment are based on the *Problems for Additional Practice* near the end of your notes for each chapter, so **you should always complete the *Problems for Additional Practice* in your notes before attempting the related assignment.** Solutions to the *Problems for Additional Practice* are provided in your notes.

## Attendance

**Class attendance is optional.** As explained previously, you can choose either self-paced learning (Option 1) or in-classroom learning (Option 2). If you choose to come to class, **promptness is important** and is an expected quality of graduate students. 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/up-410>

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 Chairperson or Director of the program 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 grade will be determined by the total number of points you earn on exams and assignments — **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 and assignment 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. Finally, please note there will be **no “extra credit” work** available, no “do-over” exams, and exams are not curved. **I will not grade you differently than other students or raise your end-of-semester grade – please don’t ask.**

## Policies Regarding Academic Honesty

A high level of ethical conduct is a critically important attribute of members of the business profession. The importance of ethical conduct extends into the academic arena where the profession’s future leaders are being prepared. Thus, **graduate students are expected to conduct themselves in a manner 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 following website: <https://legal.uncc.edu/policies/up-407>, 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 and assignments
- (2) Not consulting notes or books during exams unless explicitly permitted as described previously in this syllabus
- (3) Not passing or receiving information about exam questions or assignment questions to or from other students
- (4) The questions and problems used on exams and assignments are copyrighted. Therefore, **you are not permitted to print, write down, or take pictures or screenshots of any of the questions or problems. Furthermore, you are prohibited from uploading any of the questions or problems to any website on the Internet (e.g., Chegg, CourseHero, or others).**

## Additional Graduate School and University Policies

A graduate student who receives three grades of “C” will be suspended from the graduate program.

Students are expected to complete all courses for which they are registered at the close of the add/drop period. The University policy on withdrawal allows students only a limited number of opportunities available to withdraw from courses. It is important for you to understand the financial and academic consequences that may result from [course withdrawal](#).

The university deadline to withdraw from one or more courses (including withdrawal from all courses) is at the 60% completion point of the term; for more information, click here: <https://graduateschool.uncc.edu/current-students/withdrawals>. The precise date for each term is published in the academic calendar (<http://registrar.uncc.edu/printable-calendar>).

For information about the university’s Add/Drop policies, go to: <https://advising.uncc.edu/faqs/adddrop-period>

## Cell Phones and Computers in Class

The use of cell phones, beepers, or other communication devices in the classroom is disruptive and is therefore prohibited during class. Please **turn your cell phone’s ringer off** before entering the classroom.

You are permitted to use computers or tablets during class for note-taking and other class-related work. The use of computers or tablets during class for activities not related to the class is distracting to other students (and to you) and is not allowed.

## Course Description

Accounting is the language of business. This course will help you understand financial statements as a tool to evaluate the performance and strength of a business. You will also learn how organizations determine the cost of providing goods and services and use accounting data for budgeting and profit planning and increasing profitability of the organization.

The first half of this course will involve study of **financial accounting** topics, including conceptual foundations and applications of financial accounting and financial management with emphasis on building accounting and finance information bases for external decision making and creation of financial statements. The second half of this course will involve the study of **managerial accounting** topics, including the use of accounting information for operating decisions with a focus on strategic cost management and how to use cost and other management accounting information in making decisions.

I believe the best way to learn the course material is to gain experience through problem solving. During the course, we will spend a considerable amount of time applying the material covered in this class to real world managerial decisions. The conceptual materials for the course are provided in the textbook, *Accounting Principles: A Business Perspective* (10<sup>th</sup> edition) by Hermanson, Edwards, and Hermanson. Readings and problems from this book are assigned for each week. An important goal of the readings is to help you to develop a framework with which you can analyze business problems in a variety of management contexts.

## Course Objectives

The objective of this course is for you to learn important concepts of financial and managerial accounting, financial management, and internal and external reporting that influence and support decision making by managers. Upon completion of this course, you should be able to:

1. explain basic **accounting concepts** and terms;
2. describe the purpose and contents of different types of **financial statements** and interpret the information found on those financial statements;
3. calculate the **cost of manufacturing a product or providing a service**;
4. calculate and interpret **variances** in manufacturing costs by comparing actual with expected results;
5. evaluate **special decision-making situations** such as those involving capital investments;
6. describe the behavior of various types of costs and how they affect **cost-volume-profit** relationships.

## Where to Get Help if You're Struggling Academically

It is common for college students to experience challenges that may interfere with academic success such as academic stress, sleep problems, juggling responsibilities, life events, relationship concerns, or feelings of anxiety, hopelessness, or depression. If you are struggling, you should seek support. Helpful, effective resources are available on campus at no additional cost.

- If you are struggling academically with this class, please contact me by email at [dkerr@uncc.edu](mailto:dkerr@uncc.edu) so I can help you.
- Meet with your academic advisor if you are struggling academically in multiple classes or if you need help finding academic resources at UNC Charlotte.
- Visit the Counseling and Psychological Services website at [caps.uncc.edu](http://caps.uncc.edu) for information about the broad range of confidential on-campus mental health services, online health assessments, hours, and additional information.
- Call Counseling and Psychological Services at (704) 687-0311 if you're interested in scheduling an appointment with a counselor. After-hours crisis support is also available through this phone number.

## Accessibility for Students with Disabilities

UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide me with 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 or visit their office in Fretwell 230 on main campus.

## Title IX Reporting

UNC Charlotte is committed to maintaining an environment conducive to learning for all students and a professional workplace for all employees. The University takes active measures to create or restore a respectful, safe, and inclusive environment for community members that is free from discrimination, discriminatory harassment, and interpersonal violence. If you (or someone you know) has experienced any of these incidents, know that you are not alone. UNC Charlotte has staff members trained to support you in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, helping with civil protective orders, and more.

Please be aware that all UNC Charlotte employees, including faculty members, are expected to relay any information or reports of discrimination, discriminatory harassment, or sexual and interpersonal misconduct they receive to the [Office of Civil Rights and Title IX](#). This means that if you tell me about a situation involving these matters, I am expected to report the information. Although I am expected to report the situation, you will still have options about how your case will be handled, including whether or not you wish to pursue a formal complaint. The Office of Civil Rights will make sure you are aware of the range of options available to you and have access to the resources you need.

If you wish to speak to someone confidentially, you can contact the following on-campus resources, who are not required to report the incident to the Office of Civil Rights and Title IX: (1) Center for Counseling and Psychological Services (CAPS) ([caps.charlotte.edu](http://caps.charlotte.edu), 687-0311); or (2) Student Health Center ([studenthealth.charlotte.edu](http://studenthealth.charlotte.edu), 687-7400). Additional information about your options is also available at [civilrights.charlotte.edu](http://civilrights.charlotte.edu) under the “Students” tab.

## General Comments

**Welcome to *Principles of Financial and Managerial Accounting* at UNC Charlotte!** I am looking forward to helping you learn about accounting this semester. Keep in mind your primary goal in this course is to enhance your professional career. Do not approach the course as if your only goal is to perform well on exams. You should make every effort to stay on schedule and not fall behind.

**Please contact me (either via email or talk with me after class) whenever you feel you need help.** In addition, I welcome your suggestions about how the course could be improved.



## Course Schedule (Subject to revision)

Date	Activities to Complete
Week 1 Monday Aug 21	<p><b>Chapter 1: Accounting and Its Use in Business Decisions</b></p> <p>(1) We will not meet for class this week. Instead, I invite you to join your classmates and me in an optional Zoom session at <b>12:00pm (Monday August 21)</b> (click the ZOOM button in the NAVIGATION area on the left side of your screen in Canvas). We will discuss the syllabus and answer any questions you might have about the class. I anticipate the Zoom meeting will last about 30 to 40 minutes. If you are unable to join the Zoom session, read through the syllabus on your own and email me with any questions you have at <a href="mailto:dkerr@uncc.edu">dkerr@uncc.edu</a>.</p> <p>(2) In the <i>Canvas</i> homepage for our course, click the <b>COURSEWORK</b> box, then click <b>Week 1 Coursework: Chapter 1 – Accounting and Its Use in Business Decisions</b>. Complete the activities listed on the <b>TO-DO LIST: ACTIVITIES AND MATERIALS</b> in <b>Week 1 Coursework</b>; see below:</p> <ul style="list-style-type: none"> <li>• Watch the six <b>Chapter 1 Videos</b> while following along in your <b>Chapter 1 Notes</b> (the videos and the notes are available in <i>Canvas</i>).</li> <li>• In the textbook, read <b>Chapter 1</b>.</li> <li>• On the last few pages of your <i>Chapter 1 Notes</i>, complete the <i>Problems for Additional Practice</i>. Completion of these will help you understand and remember the material, which will help you on exams. You do not need to turn in your answers.</li> </ul>

<p>Week 2 Monday Aug 28</p>	<p><b>Chapter 2: Recording Transactions</b></p> <p>Decide which option you prefer: Option 1 (self-paced learning) or Option 2 (in-class learning); see page 1 of the syllabus for a description of each option.</p> <p>In the <i>Canvas</i> homepage for our course, click the <b>COURSEWORK</b> box, then click <b>Week 2 Coursework: Chapter 2 – Recording Transactions</b>. Complete each of the activities listed on the <b>To-Do List: ACTIVITIES AND MATERIALS</b> in <b>Week 2 Coursework</b>; the activities are restated below for your convenience:</p> <p><b>Option 1: Self-paced learning</b></p> <ul style="list-style-type: none"> <li>• Watch the three <b>Chapter 2 Videos</b>. While watching the videos, use the <b>Chapter 2 Notes – Recording Transactions</b>.</li> </ul> <p><b>Option 2: In-class learning</b></p> <ul style="list-style-type: none"> <li>• Come to class at 12:00pm on Monday August 28 (room 601). We will discuss the <b>Chapter 2 Notes – Recording Transactions</b>, so download them from <i>Canvas</i> and bring the notes with you.</li> </ul> <p><b>Everyone:</b> This week, complete the following activities (after watching the videos or attending class):</p> <ul style="list-style-type: none"> <li>• In the textbook, read <b>Chapter 2</b>.</li> <li>• On the last few pages of your <i>Chapter 2 Notes</i>, complete the <i>Problems for Additional Practice</i>. Completion of these problems will help you understand and remember the material, which will help you on exams. You do not need to turn in your answers.</li> <li>• <b>Complete Assignment 1 BEFORE Sunday, September 3</b>. The assignment consists of 10 true-false questions and is worth 20 points. The assignment has two purposes: (i) to make you aware of what is expected of you during exams, and (ii) to make sure your computer is set up properly for Lockdown Browser and Respondus Monitor. You will NOT need to study anything to prepare for this assignment, and you will not need a calculator or other materials.</li> </ul> <p>In <i>Canvas</i>, click on <b>QUIZZES</b>; you should then see the link to Assignment 1. If you have not previously installed UNC Charlotte’s LockDown Browser on your computer, you will be prompted to download and install it when you start Assignment 1 (see page 2 of this syllabus for more details). If you have trouble downloading or installing it, contact the UNC Charlotte Student Computing Help Center at <b>(704) 687-5500</b>.</p> <p>Before you can begin the assignment, LockDown Browser will ask you to show your photo I.D. to your webcam, so have your student I.D. or driver’s license ready.</p> <p>If you have problems while using Respondus Monitor, Live Chat is available from within LockDown Browser:</p> <ul style="list-style-type: none"> <li>○ In the pre-exam steps – when working through the pre-exam steps for using a webcam with LockDown Browser, select <b>"It's not working"</b> at any time to access live chat.</li> <li>○ In Help Center – select the <b>"Need More Help?"</b> button.</li> </ul> <p>See the following link for more details: <a href="https://web.respondus.com/student-help-livechat/">https://web.respondus.com/student-help-livechat/</a></p> <ul style="list-style-type: none"> <li>• After finishing the activities listed above, <b>complete Assignment 2 no later than 11:59, Sunday, September 3</b>. This assignment is worth 20 points and consists of 10 questions or problems related to <b>Chapter 1</b> and <b>Chapter 2</b>. You will have three attempts at the assignment. When you submit your assignment after each attempt, you will be able to see which questions you answered incorrectly. Your highest grade on the three attempts will be recorded. During the assignment, you may use your textbook, notes, and paper for calculations. However, you may NOT use your classmates (or anyone else) to help you answer the questions. There is no time limit to complete the assignment, but keep in mind it will not be accessible after 11:59pm Sunday the 3<sup>rd</sup>.</li> </ul>
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Monday Sept 4	Labor Day – No Classes
Week 3 Monday Sept 11	<p><b>Chapter 3: Adjustments for Financial Reporting</b></p> <p>In the <i>Canvas</i> homepage for our course, click the <b>COURSEWORK</b> box, then click <b>Week 3 Coursework: Chapter 3 – Adjustments for Financial Reporting</b>. Complete each of the activities listed on the <b>TO-DO LIST: ACTIVITIES AND MATERIALS</b> in <b>Week 3 Coursework</b>; the activities are restated below for your convenience:</p> <p><b>Option 1: Self-paced learning</b></p> <ul style="list-style-type: none"> <li>Watch the three <b>Chapter 3 Videos</b> while following along in your <b>Chapter 3 Notes – Adjustments for Financial Reporting</b>.</li> </ul> <p><b>Option 2: In-class learning</b></p> <ul style="list-style-type: none"> <li>Come to class at 12:00pm on Monday September 11. We will discuss the <b>Chapter 3 Notes – Adjustments for Financial Reporting</b>, so download them from <i>Canvas</i> and bring the notes with you.</li> </ul> <p><b>Everyone:</b> This week, complete the following activities (after watching the videos or attending class):</p> <ul style="list-style-type: none"> <li>Read <b>Chapter 3</b> in your textbook.</li> <li>On the last few pages of your <i>Chapter 3 Notes</i>, complete the <i>Problems for Additional Practice</i>.</li> <li>After reading <i>Chapter 3</i> and completing the <i>Problems for Additional Practice</i> and assigned problems in the textbook, <b>complete Assignment 3 no later than 11:59pm, Sunday, September 17</b>. This assignment is worth 20 points and consists of 10 questions about Chapter 3. You will have three attempts at the assignment.</li> <li>Work through the PDF file titled <i>Practice Problems for Exam 1</i>. (The PDF file and answers are available on <i>Canvas</i>.)</li> </ul>
Week 4 Monday Sept 18	<p><b>Complete Exam 1 Online</b></p> <ul style="list-style-type: none"> <li><b>The exam will be available from noon on Monday, September 18 until 11:59pm on Tuesday, September 19.</b> You must finish and submit your exam no later than Tuesday at 11:59pm.</li> <li>The exam will cover <i>Chapters 1, 2, and 3</i>.</li> <li><b>There is a 2-hour time limit;</b> i.e., once you begin the exam, you must finish and submit the exam within 120 minutes.</li> <li>See page 3 of this syllabus for important information about exams. <ul style="list-style-type: none"> <li>(i) Launch Lockdown Browser.</li> <li>(ii) In <i>Canvas</i>, click <b>Quizzes</b> to access the exam.</li> <li>(iii) In pre-exam <b>Step 7: Environment Check</b>, show your photo ID to your webcam.</li> </ul> </li> </ul> <p><b>If you have any difficulties starting the exam, call the university's IT Service Desk at (704) 687-5500.</b></p>

<p>Week 5 Monday Sept 25</p>	<p><b>Chapter 7: Measuring and Reporting Inventories</b></p> <p><b>Option 1: Self-paced learning</b></p> <ul style="list-style-type: none"> <li>• Watch the five <b>Chapter 7 Videos</b> while following along in your <b>Chapter 7 Notes</b>.</li> </ul> <p><b>Option 2: In-class learning</b></p> <ul style="list-style-type: none"> <li>• Come to class at 12:00pm on Monday September 25. We will discuss the <b>Chapter 7 Notes</b>, so download them from <i>Canvas</i> and bring them with you.</li> </ul> <p><b>Everyone:</b> This week, complete the following activities (after watching the videos or attending class):</p> <ul style="list-style-type: none"> <li>• Read <b>Chapter 7</b> in your textbook. On pages 276 and 277, focus on the entries under the Perpetual Procedures; you can ignore the entries under the Periodic Procedures. You can skip page 281 (bottom half of the page) through page 284. You can also skip the section titled "Estimating Inventory on Pages 291 through 295.</li> <li>• On the last few pages of your <i>Chapter 7 Notes</i>, complete the <i>Problems for Additional Practice</i>.</li> <li>• After completing the activities above, <b>complete Assignment 4 no later than 11:59pm, Sunday, October 1</b>. This assignment is worth 20 points and consists of 10 questions about <i>Chapter 7</i>. You will have three attempts at the assignment.</li> </ul>
<p>Week 6 Monday Oct 2</p>	<p><b>Chapter 17: Managerial Accounting Concepts</b></p> <p><b>Option 1: Self-paced learning</b></p> <ul style="list-style-type: none"> <li>• Begin watching the five <b>Chapter 17 Videos</b> while following along in your <b>Chapter 17 Notes</b>.</li> </ul> <p><b>Option 2: In-class learning</b></p> <ul style="list-style-type: none"> <li>• Come to class at 12:00pm on Monday October 2. We will discuss the <b>Chapter 17 Notes</b>, so download them from <i>Canvas</i> and bring them with you.</li> </ul> <p><b>Everyone:</b></p> <ul style="list-style-type: none"> <li>• Begin reading <b>Chapter 17</b> in your textbook. You do NOT need to read the Appendix to <i>Chapter 17</i>.</li> </ul>
<p>Week 7 Monday Oct 9</p>	<p><b>Chapter 17 (continued)</b></p> <p><b>Option 1: Self-paced learning</b></p> <ul style="list-style-type: none"> <li>• Finish watching the five <b>Chapter 17 Videos</b> while following along in your <b>Chapter 17 Notes</b>.</li> </ul> <p><b>Option 2: In-class learning</b></p> <ul style="list-style-type: none"> <li>• Come to class at 12:00pm on Monday October 9. Bring the <b>Chapter 17 Notes</b> with you.</li> </ul> <p><b>Everyone:</b></p> <ul style="list-style-type: none"> <li>• Finish reading <b>Chapter 17</b> in your textbook. You do NOT need to read the Appendix to Chapter 17.</li> <li>• On the last few pages of your <i>Chapter 17 Notes</i>, complete the <i>Problems for Additional Practice</i>.</li> <li>• <b>Submit Assignment 5 no later than 11:59pm, Sunday, October 15</b>. This assignment is worth 20 points and consists of 10 questions about <i>Chapter 17</i>. You will have three attempts at the assignment.</li> <li>• Work through the PDF file titled <i>Practice Problems for Exam 2</i>. (The PDF file and answers are available on <i>Canvas</i>.)</li> </ul>

Week 8 Monday Oct 16	<p><b>Complete Exam 2 Online</b></p> <ul style="list-style-type: none"> <li>• <b>The exam will be available from noon on Monday, October 16 until 11:59pm on Tuesday, October 17.</b> You must finish and submit your exam no later than Tuesday at 11:59pm.</li> <li>• The exam will cover <i>Chapters 7 and 17</i>.</li> <li>• <b>There is a 2-hour time limit;</b> i.e., once you begin the exam, you must finish and submit the exam within 120 minutes.</li> <li>• See page 3 of this syllabus for important information about exams.             <ul style="list-style-type: none"> <li>(i) Launch Lockdown Browser.</li> <li>(ii) In <i>Canvas</i>, click <b>Quizzes</b> to access the exam.</li> <li>(iii) In pre-exam <b>Step 7: Environment Check</b>, show your photo ID to your webcam.</li> </ul> </li> </ul> <p><b>If you have any difficulties starting the exam, call the university's IT Service Desk at (704) 687-5500.</b></p>
Monday Oct 23	Student Recess – No Classes
Week 9 Monday Oct 30	<p><b>Chapter 22: Budgeting for Planning and Control</b></p> <p><b>Option 1: Self-paced learning</b></p> <ul style="list-style-type: none"> <li>• Watch the three <b>Chapter 22 Videos</b> while following along in your <b>Chapter 22 Notes</b>.</li> </ul> <p><b>Option 2: In-class learning</b></p> <ul style="list-style-type: none"> <li>• Come to class at 12:00pm on Monday October 30. Bring the <b>Chapter 22 Notes</b> with you.</li> </ul> <p><b>Everyone:</b></p> <ul style="list-style-type: none"> <li>• Read <b>Chapter 22</b> in your textbook.</li> <li>• On the last few pages of your <i>Chapter 22 Notes</i>, complete the <i>Problems for Additional Practice</i>.</li> <li>• <b>Submit Assignment 6 no later than 11:59pm, Sunday, November 5.</b> This assignment is worth 20 points and consists of 10 questions about <i>Chapter 22</i>. You will have three attempts at the assignment.</li> </ul>

<p>Week 10 Monday Nov 6</p>	<p><b>Chapter 23: Control through Standard Costs</b></p> <p><b>Option 1: Self-paced learning</b></p> <ul style="list-style-type: none"> <li>• Watch the three <i>Chapter 23 Videos</i> while following along in your <i>Chapter 23 Notes</i>.</li> </ul> <p><b>Option 2: In-class learning</b></p> <ul style="list-style-type: none"> <li>• Come to class at 12:00pm on Monday November 6. Bring the <i>Chapter 23 Notes</i> with you.</li> </ul> <p><b>Everyone:</b></p> <ul style="list-style-type: none"> <li>• Read <i>Chapter 23</i> in your textbook. You can skip page 873 (bottom half of the page) through page 882.</li> <li>• On the last few pages of your <i>Chapter 23 Notes</i>, complete the <i>Problems for Additional Practice</i>.</li> <li>• <b>Submit Assignment 7 no later than 11:59pm, Sunday, November 12.</b> This assignment is worth 20 points and consists of 10 questions about <i>Chapter 23</i>. You will have three attempts at the assignment.</li> <li>• Work through the PDF file titled <i>Practice Problems for Exam 3</i>. (The PDF file and answers are available on Canvas.)</li> </ul>
<p>Week 11 Monday Nov 13</p>	<p><b>Complete Exam 3 Online</b></p> <ul style="list-style-type: none"> <li>• <b>The exam will be available from noon on Monday, November 13 until 11:59pm on Tuesday, November 14.</b> You must finish and submit your exam no later than Tuesday at 11:59pm.</li> <li>• The exam will cover <i>Chapters 22</i> and <i>23</i>.</li> <li>• <b>There is a 2-hour time limit;</b> i.e., once you begin the exam, you must finish and submit the exam within 120 minutes.</li> <li>• See page 3 of this syllabus for important information about exams. <ul style="list-style-type: none"> <li>(i) Launch Lockdown Browser.</li> <li>(ii) In <i>Canvas</i>, click <b>Quizzes</b> to access the exam.</li> <li>(iii) In pre-exam <b>Step 7: Environment Check</b>, show your photo ID to your webcam.</li> </ul> </li> </ul> <p><b>If you have any difficulties starting the exam, call the university's IT Service Desk at (704) 687-5500.</b></p>
<p>Week 12 Monday Nov 20</p>	<p><b>Chapter 20: Cost-Volume-Profit Analysis</b></p> <p><b>Option 1: Self-paced learning</b></p> <ul style="list-style-type: none"> <li>• Watch the four <i>Chapter 20 Videos</i> while following along in your <i>Chapter 20 Notes</i>.</li> </ul> <p><b>Option 2: In-class learning</b></p> <ul style="list-style-type: none"> <li>• Come to class at 12:00pm on Monday November 20. Bring the <i>Chapter 20 Notes</i> with you.</li> </ul> <p><b>Everyone:</b></p> <ul style="list-style-type: none"> <li>• Read <i>Chapter 20</i> in your textbook.</li> <li>• On the last few pages of your <i>Chapter 20 Notes</i>, complete the <i>Problems for Additional Practice</i>.</li> <li>• <b>Submit Assignment 8 no later than 11:59pm, Sunday, November 26.</b> This assignment is worth 20 points and consists of 10 questions about <i>Chapter 20</i>. You will have three attempts at the assignment.</li> </ul>

<p>Week 13 Monday Nov 27</p>	<p><b>Chapter 25: Capital Budgeting: Long-Range Planning</b></p> <p><b>Option 1: Self-paced learning</b></p> <ul style="list-style-type: none"> <li>• Watch the three <b>Chapter 25 Videos</b> while following along in your <b>Chapter 25 Notes</b>.</li> </ul> <p><b>Option 2: In-class learning</b></p> <ul style="list-style-type: none"> <li>• Come to class at 12:00pm on Monday November 27. Bring the <b>Chapter 25 Notes</b> with you.</li> </ul> <p><b>Everyone:</b></p> <ul style="list-style-type: none"> <li>• Read <b>Chapter 25</b> in your textbook.</li> <li>• On the last few pages of your <i>Chapter 25 Notes</i>, complete the <i>Problems for Additional Practice</i>.</li> <li>• <b>Submit Assignment 9 no later than 11:59pm, Sunday, December 3.</b> This assignment is worth 20 points and consists of 10 questions about <i>Chapter 25</i>. You will have three attempts at the assignment.</li> </ul>
<p>Week 14 Monday Dec 4</p>	<p><b>Chapter 26: Analysis Using the Statement of Cash Flows</b></p> <p><b>Option 1: Self-paced learning</b></p> <ul style="list-style-type: none"> <li>• Watch the three <b>Chapter 26 Videos</b> while following along in your <b>Chapter 26 Notes</b>.</li> </ul> <p><b>Option 2: In-class learning</b></p> <ul style="list-style-type: none"> <li>• Come to class at 12:00pm on Monday December 4. Bring the <b>Chapter 26 Notes</b> with you.</li> </ul> <p><b>Everyone:</b></p> <ul style="list-style-type: none"> <li>• Read <b>Chapter 26</b> in your textbook. When reading the chapter, focus on the <b>indirect</b> method, not the direct method. <b>Skip the Appendix.</b></li> <li>• On the last few pages of your <i>Chapter 26 Notes</i>, complete the <i>Problems for Additional Practice</i>.</li> <li>• Work through the PDF file titled <i>Practice Problems for Exam 4</i>. (The PDF file and answers are available on Canvas.)</li> </ul>
<p>Week 15 Monday Dec 11</p>	<p><b>Complete Exam 4 Online</b></p> <ul style="list-style-type: none"> <li>• <b>The exam will be available from noon on Monday, December 11 until 11:59pm on Tuesday, December 12.</b> You must finish and submit your exam no later than Tuesday at 11:59pm.</li> <li>• The exam will cover <i>Chapters 20, 25, and 26</i>.</li> <li>• <b>There is a 2-hour time limit;</b> i.e., once you begin the exam, you must finish and submit the exam within 120 minutes.</li> <li>• See page 3 of this syllabus for important information about exams. <ul style="list-style-type: none"> <li>(i) Launch Lockdown Browser.</li> <li>(ii) In <i>Canvas</i>, click <b>Quizzes</b> to access the exam.</li> <li>(iii) In pre-exam <b>Step 7: Environment Check</b>, show your photo ID to your webcam.</li> </ul> </li> </ul> <p><b>If you have any difficulties starting the exam, call the university's IT Service Desk at (704) 687-5500.</b></p>

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.*

