**Wayland Mission Statement**

Wayland Baptist University exists to educate students in an academically challenging, learning-focused, and distinctively Christian environment for professional success, and service to God and humankind.

**Contact Information**

**Course**

: ACCT 2305 VC02 – Principles of Accounting I

**Campus**

: <<Location, or, WBUonline >>

**Term/Session**

**:** Fall1 2025

**Instructor**

**:** Dr. Charlotte Augustine

**Office Phone Number/Cell #**

**:** See Blackboard

**WBU Email Address**

**:** charlotte.augustine@wayland.wbu.edu

**Office Hours, Building, and Location**

**:** See Blackboard

**Class Meeting Time and Location**

**:** N/A

**Catalog Description**

**:**

Fundamental principles of accounting applied to individual proprietorship; journals, ledgers, working papers, adjusting and closing entries, financial statements, deferrals, accruals, plant and intangible assets, and accounting systems.

Credit not awarded toward degree for both ACCT 2305 and ACCT 3307.

**Prerequisite:**

Corequisite: MATH 1304 or consent of School.

**Textbook Information**

**Required Textbook(s) and/or Required Materials**

**:**

| **BOOK** | **AUTHOR** | **ED** | **YEAR** | **PUBLISHER** | **ISBN#** |
| --- | --- | --- | --- | --- | --- |
| Accounting  with Cengage Now | Warren, Jones, Tayler | 29th | 2024 | Cengage | 9780-35789-9663 |

***CHAPTERS 1 – 11***

*This course is part of the* ***Pioneer Academic Access Program****. You will have access to an eBook, access code, and interactive learning material on the first day of class through your Blackboard course site. You will be notified via email with access instructions and additional information. If the course requires a physical book you can order at bookstore.wbu.edu. You can choose to opt-out, however if you do you will lose access to* ***EVERY******class/material*** *and have to source through third party vendors.*

**Optional Materials**

**:** N/A

**Course Outcome Competencies**

**:**

* Describe the nature of business, the role of accounting therein and importance thereof.
* Prepare financial statements consisting of the Balance Sheet, Income Statement, Statement of Owner’s Equity and Statement of Cash Flows.
* Understand the importance of an accounting system and procedures for achieving internal controls.
* Discuss ethical consequences of decisions in accounting and business.
* Understand the Accounting Equation and the Components.

**Attendance Requirements**

WBUonline

Students are expected to participate in all required instructional activities in their courses. Online courses are no different in this regard; however, participation must be defined in a different manner. Student “attendance” in an online course is defined as active participation in the course as described in the course syllabus. Instructors in online courses are responsible for providing students with clear instructions for how they are required to participate in the course. Additionally, instructors are responsible for incorporating specific instructional activities within their course and will, at a minimum, have weekly mechanisms for documenting student participation. These mechanisms may include, but are not limited to, participating in a weekly discussion board, submitting/completing assignments in Blackboard, or communicating with the instructor. Students aware of necessary absences must inform the professor with as much advance notice as possible in order to make appropriate arrangements. Any student absent 25 percent or more of the online course, i.e., non-participatory during 2 or more weeks of an 8-week session, may receive an F for that course. Instructors may also file a Report of Unsatisfactory Progress for students with excessive non-participation. Any student who has not actively participated in an online class prior to the census date for any given session is considered a “no-show” and will be administratively withdrawn from the class without record. To be counted as actively participating, it is not sufficient to log in and view the course. The student must be submitting work as described in the course syllabus. Additional attendance and participation policies for each course, as defined by the instructor in the course syllabus, are considered a part of the university’s attendance policy.

**University Policies**

**Academic Integrity**

**:**

[Link to Statement on Academic Integrity](https://www.wbu.edu/academics/writing-center/Academic%20Integrity%20Statement%20Pol%208.4.1%20Attch%20Oct%2020222.pdf)

**Artificial Intelligence:**

**Generative AI tools usage encouraged and may be actively assigned in coursework.**

* + 1. Use of generative AI tools is actively encouraged and incorporated in to specific assignments for this course.
    2. Use of generative AI tools for assignments in brainstorming, content understanding, or revision to work is perfectly acceptable if cited and referenced properly in any submitted work for the course.
    3. Use of generative AI is encouraged as long as students understand the use of generative AI in the course is to be an assistance tool and not the generator of assignments and submitted work. Ultimately, all submitted work must still reflect student’s own work, understanding, and analysis.
    4. Specific parameters for generative AI usage provided by the instructor.
    5. Any use of generative AI tools outside of the approved instructor parameters will be considered a form of plagiarism and academic dishonesty.

**Disability Statement:** In compliance with the Americans with Disabilities Act of 1990 (ADA), it is the policy of Wayland Baptist University that no otherwise qualified person with a disability be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity in the university. The Disability Services Coordinator and Academic Coach serves as the coordinator of students with disabilities and must be contacted concerning accommodation requests. Office: (806) 291-1057. Documentation of a disability must accompany any request for accommodations.

**Course Requirements and Grading Criteria**

Three (3) Exams (through CengageNOWv2) 50%

Homework and Project (through CengageNOWv2) and Discussion Forums/Participation 50%

Total 100%

**Student Grade Appeals**

**:** Students shall have protection through orderly procedures against prejudices or capricious academic evaluation. A student who believes that he or she has not been held to realistic academic standards, just evaluation procedures, or appropriate grading, may appeal the final grade given in the course by using the student grade appeal process described in the Academic Catalog. Appeals may not be made for advanced placement examinations or course bypass examinations. Appeals are limited to the final course grade, which may be upheld, raised, or lowered at any stage of the appeal process. Any recommendation to lower a course grade must be submitted through the Vice President of Academic Affairs to the Faculty Assembly Grade Appeals Committee for review and approval. The Faculty Assembly Grade Appeals Committee may instruct that the course grade be upheld, raised, or lowered to a more proper evaluation.

**Tentative Schedule**

PLEASE NOTE: This schedule is TENTATIVE ONLY and MAY NOT reflect actual timing of Chapters, Assignments/Homework, and Exams in the course! Actual Schedule to be found in CengageNOWv2.

TENTATIVE SCHEDULE Week Course Assignments

Week 1 • Read the entire Syllabus. Read Chs 1 & 2 in the textbook or the online eBook in

CengageNOWv2.

• Participate in the Discussion Forum

• Mandatory 1st Assignment “Introduction to CengageNOWv2” Assignment (done in CengageNOWv2)

• Chs 1 & 2 Exercises - as assigned in CengageNOWv2 (These are completed and submitted online in CengageNOWv2.)

Week 2 • Read Chs 3 & 4

• Participate in the Discussion Board

• Chs 3 & 4 Exercises - as assigned in Cengage

Week 3 • Begin Semester Project This semester project will be done using the same approach as

homework. Due Date: Last day of the term, 11:55pm CST.

• Exam 1 (Covers chapters 1-4. Posted and completed in CengageNOWv2.)

Week 4 • Read Chs 5 & 6

• Participate in the Discussion Forum.

• Chs 5 & 6 Exercises- as assigned in Cengage

Week 5 • Read Chs 7 & 8

• Participate in the Discussion Forum

• Ch 7 & 8 Exercises- as assigned in Cengage

Week 6 • Exam 2 (Covers chapters 5-8. Posted and completed in CengageNOWv2.)

• Begin reading Chs 9-11 and begin Chs 9-11 Exercises

Week 7 • Continue reading Chs 9-11

• Participate in the Discussion Forum

• Continue Chs 9-11 Exercises

Week 8 • Complete Chs 9-11 Exercises

• Exam 3 (Covers chapters 9-11. Posted and completed in CengageNOWv2.)

**Additional Information**

REQUIRED ABOVE ALL ELSE: Please stay in contact with me throughout the term!

All correspondence with the professor must include student’s name, course title and section.

Format: This is an online course and you are expected to have access to the Internet and possess adequate computer competencies to email assignments as attachments and download and upload files. This course requires homework and discussions on a weekly basis. The course is not designed as a self paced course.

Announcements will be posted on the site FREQUENTLY and you are responsible for reading and adhering to all information in the announcements.

The professor will initiate a discussion forum **FOR THE STUDENTS** and students are encouraged to exchange ideas through the discussion board. Remember, all work submitted must be your own. ***I WILL NOT BE PARTICIPATING IN THE DISCUSSION FORUM***. Participation in the discussion board will be the basis for your class participation grade and takes the place of live discussion in a classroom setting. **The purpose is to exchange ideas among students.** All questions regarding the course, homework or reading assignments or other related course questions are to be posted in the discussion board so that all students have an opportunity to read them and comment. The course is not designed as a one-on-one course with the professor and, as in a classroom; sometimes many students have the same question. Posting a question to the discussion board will help all of us get through the course easier. Please note that the discussion board is for discussion of the current section and you are expected to participate. Participation does not mean going back to prior discussions and posting comments. It will be too late to do that after we have moved on from a section. Participation requires that your post add something of value to the discussion and should be more than a mere “I agree” or “good post”.

Assignments: Assigned chapters are to be read and assignments completed ideally by 11:59 PM Central Time, Saturday. The course is designed to run from Monday morning to midnight the following Saturday. Please communicate with me, or I will communicate with you, regarding any deviations. Late assignments may be penalized.

Examinations: There will be three exams. Dates and other exam related information will be posted in CengageNOWv2 as the course progresses.

COURSE CONDUCT:

1) No make-up exams except for documented emergencies!

2) Late assignments may be penalized.

3) Any exams or assignments that appear to be the same as that of any other student will result in a grade of zero for both students. Independent work on assignments is critical if the student is to understand the concepts and applications presented in this course.

Keep in mind that the syllabus—and total number of grade points—is subject to change and that it is the student’s responsibility to note changes that are announced.

Deadlines: Odd things happen in cyberspace (e.g., emails get lost, servers disconnect temporarily, logins are impossible). Please don't wait until the last moment to get things done. Allow time to meet deadlines. You are responsible for getting the work to me on time. You must contact me in advance to arrange for an extension.

There is no makeup of missed Discussion Board work.