



Virtual Campus

School of Business

**2. UNIVERSITY MISSION STATEMENT**

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

**3. COURSE NUMBER & NAME:**

ACCT 2306 (VC-01), Principles of Accounting II

**4. TERM:**

Fall, 2018

**5. INSTRUCTOR:**

Valerie Tharp, MSA

**6. CONTACT INFORMATION:**

WBU Email: [valerie.tharp@wayland.wbu.edu](mailto:valerie.tharp@wayland.wbu.edu)

**7. OFFICE HOURS, BUILDING & LOCATION:**

Virtual, by Appointment

**8. COURSE MEETING TIME & LOCATION:**

Virtual Campus, BlackBoard and CengageNOWv2 Online

**9. CATALOG DESCRIPTION:**

Accounting for partnerships and corporations. Fixed assets, depreciation, depletion, amortization, bonds, sinking funds, reserves, control accounting, and decision-making. Credit not awarded toward degree for both ACCT 2306 and ACCT 3308.

**10. PREREQUISITE:**

ACCT 2305

**11. REQUIRED TEXTBOOK AND RESOURCE MATERIAL:**

BOOK	AUTHOR	ED	YEAR	PUBLISHER	ISBN#	UPDATED
<u>Accounting (loose leaf) with Cengage NOW V2</u>	Warren, Reeve, & Duchac	27th	2018	Cengage Learning ** Bundle**	9781-33758-7426	10/4/17

**IMPORTANT NOTE** (Read the entire syllabus before taking any further steps): This course requires that you have an access code (bundled with the text book from the WBU Bookstore) to access certain parts of the course and to use CengageNOWv2 (an online homework, tutorial and testing application). The WBU bookstore has all the information you need to buy the access code bundled with the text. Please direct all purchase inquiries to the book store. It is possible that your code will not work if you do not purchase it via the WBU Bookstore. Please be aware that most access codes purchased from third party sellers fail and students fall far behind as a result of trying to resolve the issue.

This code will be good for 12 months and can be used for both Acct 2305 and 2306 (if taken within that 12-month period). If you have already purchased the bundle for ACCT2305, you should already have a code for ACCT2306 and should NOT have to purchase another. This bundle will have a ton of study materials and templates for completing work within CengageNOWv2, therefore the study guide and working papers will not be needed. If you have any problems with this purchase, if you are deployed military and/or are located many miles from a WBU Bookstore, or the bookstore is out of stock, please contact me via email immediately so that I can provide you with a resolution.

You will also need a "Course/Section key" to gain access to this instructor-led online course (after you have purchased the CengageNOWv2 Instant Access code bundled with the textbook). CengageNOWv2 Course/Section key will be provided by the instructor in BlackBoard. **DO NOT** try to register in CengageNOWv2 until the semester begins AND you have the "go ahead" from the professor!

**REDSHELF:** Wayland Baptist University has partnered with RedShelf to bring Inclusive Access, which is a digital copy of the required textbook available on Blackboard day one of class. The prices are very competitive with the market and in most cases below the standard cost. The price of the textbook will be billed to your student account. To check the price of the textbook please locate your required course material at [www.bookstore.wbu.edu](http://www.bookstore.wbu.edu). Once you access the textbook it will ask you if you would like to opt-out. If you choose NOT to use this version you **MUST** opt-out or you will be charged and refunds are not available.

## **12. OPTIONAL MATERIALS**

You should have access to a calculator to complete the assignments and to take the exam.

## **13. COURSE OUTCOMES AND COMPETENCIES:**

- Understand characteristics and formation of corporations and partnerships;
- Understand and record entries related to stockholders' equity, the issuance of stock, stock splits, treasury stock transactions, dividends, and bonds;
- Understand and record entries related to corporate income taxes, discontinued operations, extraordinary items, changes in principles of accounting, investments, mergers, consolidations;
- Be introduced to managerial accounting, job order cost systems, process cost systems, and cost behavior/cost-volume-profit analysis;

- Understand the budgeting process, income and balance sheet budgets, and their subsequent performance evaluations;
- Prepare and summarize the types of cash flow activities reported in the statement of Cash Flows;
- Prepare differentiation analysis report for decision making.

#### **14. ATTENDANCE REQUIREMENTS:**

As stated in the Wayland Catalog, students enrolled at one of the University's external campuses should make every effort to attend all class meetings. All absences must be explained to the instructor, who will then determine whether the omitted work may be made up. When a student reaches that number of absences considered by the instructor to be excessive, the instructor will so advise the student and file an unsatisfactory progress report with the campus executive director. Any student who misses 25 percent or more of the regularly scheduled class meetings may receive a grade of F in the course. Additional attendance policies for each course, as defined by the instructor in the course syllabus, are considered a part of the University's attendance policy.

#### **15. STATEMENT ON PLAGIARISM & ACADEMIC DISHONESTY:**

Wayland Baptist University observes a zero-tolerance policy regarding academic dishonesty. Per university policy as described in the academic catalog, all cases of academic dishonesty will be reported, and second offenses will result in suspension from the university.

#### **16. 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 Coordinator of Counseling Services serves as the coordinator of students with a disability and should be contacted concerning accommodation requests at (806) 291-3765. Documentation of a disability must accompany any request for accommodations.

#### **17. COURSE REQUIREMENTS and GRADING CRITERIA:**

- **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, as well as, download and upload files. This course requires homework and discussions on a weekly basis. Announcements will be posted on the site from time to time and you are responsible for reading and adhering to all information in the announcements.
- **Discussion Board:** The instructor will initiate the discussion board activity. Students are encouraged to exchange ideas through this discussion board. Participation in the discussion board will comprise a large part of your class participation grade and takes the place of live discussion in a classroom setting. You are required to logon no later than four days after the term begins and make at least one quality post. In addition, a minimum of three posts per week are needed in order to earn full credit for class participation each week.  
Discussion Board participation requires that you post something of value to the

discussion and should be more than a mere “I agree” or “good answer”. YOU SHOULD ALWAYS post page number(s) and/or other reference locators to back-up your comments &/or assist your peers in researching your posts. The “attendance and participation” grade will be based upon activity in three areas: achieving the minimum quantity of quality posts made during the week, posting page number(s) and/or other reference locators within your posts, and participation in CengageNOWv2.

- **Assignments:** A schedule of assignments will be posted to the “Assignment” area of the course in CengageNOWv2 and BlackBoard. Assigned chapters are to be read and assignments completed by 11:55pm, CST, Sunday night (which will be considered the “end” of each academic week). The course is designed to run from Monday morning to 11:55pm the following Sunday so that students will have the weekend to complete any assignments.
- **Examinations:** There will be a mid-term exam and a final exam. These two exams will count as 75% of your final grade.
- **Semester Project:** There will be a semester project that will be done in the same CengageNOWv2 program as homework. This project will count for 10% of your semester grade. This project is the “Comprehensive Problem 1” found at the end of Chapter 4 in your textbook. The project is due at the end of the term. Please consult CengageNOWv2 online for further instruction.
- **Grading:**

Exams (2 attempted and submitted in CengageNOWv2)	75%
Homework (attempted and submitted in CengageNOWv2)	10%
Semester Project (attempted and submitted in CengageNOWv2)	10%
Participation (BlackBoard and CengageNOWv2)	<u>5%</u>
	<b><u>100%</u></b>

*Note: Course grades will be based on Wayland Baptist University policy:*

A = 90-100%   B = 80- 89%   C = 70-79%   D = 60-69%   F=Below 60%

*I (Incomplete) and W (Withdrawal) grades will be utilized according to University policy.*

***All correspondence with the professor must occur within your WBU email account and include your full name, course title and section.***

**17.1 Grade Appeal Statement:** “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/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.”

## 18. TENTATIVE SCHEDULE

Week 1	<ul style="list-style-type: none"><li>• Read the entire Syllabus. Read Ch 13 in the textbook or the online eBook in CengageNOWv2.</li><li>• Participate in the Discussion Board (tab found in left margin of BlackBoard course ). Remember that you can "subscribe" to the Discussion Board threads for notification of activity.</li><li>• Watch Cengage Registration Video and register in CengageNOWv2.</li><li>• "Intro to Cengage" assignment (done in CengageNOWv2)</li><li>• Ch 13 Exercises - as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)</li></ul>
Week 2	<ul style="list-style-type: none"><li>• Read Ch 14 in the textbook or the online eBook in CengageNOWv2.</li><li>• Participate in the Discussion Board (tab found in left margin of BlackBoard course).</li><li>• Ch 14 Exercises - as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)</li></ul>
Week 3	<ul style="list-style-type: none"><li>• Read Ch 15 in the textbook or the online eBook in CengageNOWv2.</li><li>• Participate in the Discussion Board (tab found in left margin of BlackBoard course).</li><li>• Ch 15 Exercises - as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)</li></ul>
Week 4	<ul style="list-style-type: none"><li>• Read Ch 16 in the textbook or the online eBook in CengageNOWv2.</li><li>• Participate in the Discussion Board (tab found in left margin of BlackBoard course).</li><li>• Ch 16 Exercises - as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)</li></ul>
	<p>Begin Semester Project This project will count for 10% of your semester grade. It is lengthy but necessary to tie the important issues together for Acct2306. Students should begin working on this project after the first three chapters of Acct 2306 have been presented. See the "Assignments" for this week in BlackBoard for more details Due Date: Last day of the term, 11:55pm CST.</p>
Week 5	<ul style="list-style-type: none"><li>• Read Ch 17 in the textbook or the online eBook in CengageNOWv2.</li><li>• Participate in the Discussion Board (tab found in left margin of BlackBoard course).</li></ul>

	<ul style="list-style-type: none"> <li>Ch 17 Exercises- as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)</li> </ul>
Week 6	<ul style="list-style-type: none"> <li><b>MidTerm posted and ready in CengageNOWv2 (covers chapters 13-17)</b></li> <li>Read Ch 18 in the textbook or the online eBook in CengageNOWv2.</li> <li>Participate in the Discussion Board (tab found in left margin of BlackBoard course).</li> <li>Ch 18 Exercises- as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)</li> </ul>
Week 7	<ul style="list-style-type: none"> <li>Read Ch 19 in the textbook or the online eBook in CengageNOWv2.</li> <li>Participate in the Discussion Board (tab found in left margin of BlackBoard course).</li> <li>Ch 19 Exercises- as assigned in Cengage v(These are completed and submitted online in CengageNOWv2.)</li> </ul>
Week 8	<ul style="list-style-type: none"> <li>MidTerm Exam Due by 11:55pm CST the last day of the 8th week</li> <li>Read Ch 20 in the textbook or the online eBook in CengageNOWv2.</li> <li>Participate in the Discussion Board (tab found in left margin of BlackBoard course).</li> <li>Ch 20 Exercises- as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)</li> </ul>
Week 9	<ul style="list-style-type: none"> <li><b>Final Exam posted and ready in CengageNOWv2 (covers chapters 18-22)</b></li> <li>Read Ch 21 in the textbook or the online eBook in CengageNOWv2.</li> <li>Participate in the Discussion Board (tab found in left margin of BlackBoard course).</li> <li>Ch 21 Exercises- as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)</li> </ul>
Week 10	<ul style="list-style-type: none"> <li>Read Ch 22 in the textbook or the online eBook in CengageNOWv2.</li> <li>Participate in the Discussion Board (tab found in left margin of BlackBoard course).</li> <li>Ch 22 Exercises- as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)</li> </ul>
Week 11	Final Exam Due by 11:55pm CST the last day of the term

***\*Required by Southern Association of Colleges and Schools***