



1. UNIVERSITY 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.

2. COURSE NUMBER & NAME: ACCT 2306 (VC01), Principles of Accounting II

3. TERM: Spring2 2021

4. INSTRUCTOR: Valerie Tharp, MSA

5. CONTACT INFORMATION: WBU Email: valerie.tharp@wayland.wbu.edu

6. OFFICE HOURS, BUILDING & LOCATION: Virtual, by Appointment

7. COURSE MEETING TIME & LOCATION: Online Campus, BlackBoard and CengageNOWv2

8. 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.

9. PREREQUISITE: ACCT 2305

10. REQUIRED TEXTBOOK AND RESOURCE MATERIAL:

BOOK	AUTHOR	ED	YEAR	PUBLISHER	ISBN#	UPDATED
<u>Accounting (loose leaf) with Cengage NOW V2</u>	Warren, Reeve & Duchac	28th	2020	Cengage Learning	9780-35736-6356	3/24/20

IMPORTANT NOTE: This course requires that you have CengageNowV2 to access and complete online homework, tutorials, eBook and testing. These items are available for you in BlackBoard for this course. ETextbook cost is included at registration. The book involves courseware through Cengage. You are paying for access to the Cengage site where the book and exercises are located. If you OPT-OUT of the eTextbook in the classroom link prior to the WBU census date you must purchase the access elsewhere to participate in the class and will have to make specific arrangements with Cengage to verify your successful addition to this course. Never purchase Cengage codes from a third party (Amazon, etc.) as they will likely be invalid.

11. OPTIONAL MATERIALS

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

12. COURSE OUTCOMES AND COMPETENCIES:

- Understand characteristics, formation and accounting of corporations, limited liability companies, and partnerships.
- Be introduced to managerial accounting, job order cost systems, and cost behavior/cost volume-profit analysis.
- Understand the budgeting process, income and balance sheet budgets and their subsequent performance evaluations.
- Prepare differentiation analysis report for decision making.
- Understand capital investment analysis.

13. 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.

14. 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.

15. 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.

16. 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>

100%

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.

16.1 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"> • Read the entire Syllabus. Read Chs 13 & 14 in the textbook or the online eBook in CengageNOWv2. • Carefully follow all instructions found at the "Begin Term Here" tab for this course in BlackBoard. • 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. • "Homework: Mandatory 1st Assignment" Assignment (done in CengageNowV2) • Chs 13 & 14 Exercises - as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)
Week 2	<ul style="list-style-type: none"> • Read Chs 15 & 16 in the textbook or the online eBook in CengageNOWv2. • Participate in the Discussion Board (tab found in left margin of BlackBoard course). • Chs 15 & 16 Exercises - as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)
Week 3	<ul style="list-style-type: none"> • Read Ch 17 in the textbook or the online eBook in CengageNOWv2. • Participate in the Discussion Board (tab found in left margin of BlackBoard course). • Ch 17 Exercises - as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)
	<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 4	<p>Midterm posted and ready in CengageNOWv2 (covers chapters 13-17) Midterm Exam Due by 11:55pm CST the last day of the 8th week</p>
Week 5	<ul style="list-style-type: none"> • Read Chs 18 & 19 in the textbook or the online eBook in CengageNOWv2. • Participate in the Discussion Board (tab found in left margin of BlackBoard course). • Chs 18 & 19 Exercises- as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)
Week 6	<ul style="list-style-type: none"> • Read Chs 20 & 21 in the textbook or the online eBook in CengageNOWv2. • Participate in the Discussion Board (tab found in left margin of BlackBoard course). • Chs 20 & 21 Exercises- as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)
Week 7	<ul style="list-style-type: none"> • Read Ch 22 in the textbook or the online eBook in CengageNOWv2. • Participate in the Discussion Board (tab found in left margin of BlackBoard course). • Ch 22 Exercises- as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)
Week 8	<p>Final Exam posted and ready in CengageNOWv2 (covers chapters 18-22) Due by 11:55pm CST the last day of the term</p>