

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 2306 VC01 – Principles of Accounting II

Campus: WBUonline

Term/Session: 2023 Spring 1st 8 weeks

Instructor: Valerie Tharp, MSA

Office Phone Number/Cell #: Virtual, by Appointment

WBU Email Address: valerie.tharp@wayland.wbu.edu

Office Hours, Building, and Location: Virtual, by Appointment

Class Meeting Time and Location: Virtual

Textbook Information

Required Textbook(s) and/or Required Materials:

BOOK	AUTHOR	ED	YEAR	PUBLISHER	ISBN#
Accounting ebook	Warren, Jonick,Schneider	28th	2021	Cengage Learning	9780-35736-6356

*The textbook for this course is part of the **Wayland's Automatic eBook** program. You will have access to an eBook and interactive learning material on the first day of class through your Blackboard course site. The cost of this Automatic eBook will be billed directly to your student account when you register for the course. You will be notified via email with access instructions and additional information. If you do not wish to participate in the Automatic eBook program, you will have the first 12 days of class to opt-out of the program (additional details will be outlined in your email instructions). For more information on the Automatic eBook program, visit the Wayland Bookstore [Automatic eBook FAQ](#) page.*

Course Information

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.

Prerequisite:

ACCT 2305

Course Outcome 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.

Attendance Requirements

WBUonline (Virtual Campus)

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

Statement on Plagiarism and 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.

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 Director of Counseling, Career and Disability Services serves as the coordinator of students with disability and should be contacted concerning accommodation request at (806) 291-3765. Documentation of a disability must accompany any request for accommodations.

Accessibility issues with content in WBUonline courses or in Blackboard should be addressed to the WBU accessibility coordinator, Dr. Trish Ritschel-Trifilo, trifilot@wbu.edu or call (806) 291-3745.

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.

Course Requirements and Grading Criteria

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.

- **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>	
		<u>100%</u>

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.

The University has a standard grade scale:

A = 90-100, B = 80-89, C = 70-79, D = 60-69, F= below 60, W = Withdrawal, WP = withdrew passing, WF = withdrew failing, I = incomplete. An incomplete may be given within the last two weeks of a long term, within the last week of an 8-week session, or within the last two days of a microterm to a student who is passing, but has not completed a term paper, examination, or other required work for reasons beyond the student’s control. A grade of “incomplete” is changed if the work required is completed prior to the last day of the next long 16-week term or 8-week session, unless the instructor designates an earlier date for completion. If the work is not completed by the appropriate date, the I is converted to an F.

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.

	<ul style="list-style-type: none">• 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	Final Exam posted and ready in CengageNOWv2 (covers chapters 18-22) Due by 11:55pm CST the last day of the term