

## Wayland Mission Statement

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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

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**Course:** ACCT 2306 VC01 – Principles of Accounting II

**Campus:** WBUonline

**Term/Session:** Summer 2025 (June 2 – July 26, 2025)

**Instructor:** Val Tharp, MSA

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

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

**Class Meeting Time and Location:** WBUonline

**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

## Textbook Information

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

BOOK	AUTHOR	ED	YEAR	PUBLISHER	ISBN#
<u>Accounting</u> with Cengage Now	Warren, Jones, Tayler	29th	2024	Cengage	9780-35789-9663

**CHAPTERS 11 – 17 and 19 - 24**

*If this is an UNDERGRAD class the textbook for this course is part of the **Pioneer Academic Access Program**. You will have access to an eBook and interactive learning material on the first day of class through your Blackboard course site. If the course requires a physical book you can order at [bookstore.wbu.edu](http://bookstore.wbu.edu). The cost of all your materials are billed to your student account at \$26.00 per credit hour. You can choose to opt-out, however if you do you will lose access to **all classes/materials** and have to source through third party vendors You will be notified via email with access instructions and additional information. If you are in a GRADUATE class you will have an Automatic eBook which is billed directly to your student account or a physical book that can be purchased at [bookstore.wbu.edu](http://bookstore.wbu.edu). If*

*you do not wish to participate in the Automatic eBook program, you will have the first week of class to opt-out of the program (additional details will be outlined in your email instructions).*

#### **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**

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### 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**

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### **Academic Integrity:**

[Link to Statement on Academic Integrity](#)

### **Artificial Intelligence: No use of any generative AI tools permitted.**

- i. Students are required to create and produce all work themselves or with assigned group members. Any work submitted that has used an AI generative tool like ChatGPT will be in immediate violation of the academic integrity policies for the course and WBU.
- ii. All assignments must be fully created, designed, and prepared by the

- student(s).
- iii. Any work that uses generative AI will be treated as plagiarism.

**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

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**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. The 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 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 for 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 log on 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 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. The project is due at the end of the term. Please consult CengageNOWv2 online for further instructions.
- **Grading:**  
 75% - Exams (2 attempted and submitted in CengageNOWv2)  
 10% - Homework (attempted and submitted in CengageNOWv2)  
 10% - Semester Project (attempted and submitted in CengageNOWv2)  
 5% - Participation (Blackboard and CengageNOWv2)

**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.**

**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**

Week 1	<ul style="list-style-type: none"> <li>• Read the entire Syllabus. Read Chs 11 &amp; 12 in the textbook or the online eBook in CengageNOWv2.</li> <li>• Carefully follow all instructions found at the "Begin Term Here" tab for this course in BlackBoard.</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>• "Homework: Mandatory 1st Assignment" Assignment (done in CengageNowV2)</li> <li>• Chs 11 &amp; 12 Exercises - as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)</li> </ul>
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Week 2	<ul style="list-style-type: none"> <li>• Read Chs 13 &amp; 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>• Chs 13 &amp; 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 &amp; 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 15 &amp; 16 Exercises - as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)</li> </ul>
	<p>Begin Semester Project</p> <p>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.</p> <p>Due Date: Last day of the term, 11:55pm CST.</p>
Week 4	<p><b>Midterm posted and ready in CengageNOWv2 (covers chapters 11-16)</b></p> <p>Midterm Exam Due by 11:55pm CST the last day of the 8th week</p>
Week 5	<ul style="list-style-type: none"> <li>• Read Chs 17 &amp; 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>• Chs 17 &amp; 19 Exercises- as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)</li> </ul>
Week 6	<ul style="list-style-type: none"> <li>• Read Chs 20 &amp; 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>• Chs 20 &amp; 21 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 Chs 22 &amp; 23 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>• Chs 22 &amp; 23 Exercises- as assigned in Cengage (These are completed and submitted online in CengageNOWv2.)</li> </ul>
Week 8	<p><b>Final Exam posted and ready in CengageNOWv2 (covers chapters 17, 19-23)</b></p> <p>Due by 11:55pm CST the last day of the term</p>