



ACCT 2302.88– Principles of Accounting 2- Online

Course Syllabus: Summer 2025

“Northeast Texas Community College exists to provide personal, dynamic learning experiences empowering students to succeed.”

Instructor: Heidi Wooten

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Office Hours	Monday	Tuesday	Wednesday	Thursday	Friday	Weekend
	Online	Online	Online	Online	Online	Online as needed.

This syllabus serves as the documentation for all course policies and requirements, assignments, and instructor/student responsibilities.

Information relative to the delivery of the content contained in this syllabus is subject to change. Should that happen, the student will be notified.

Course Description: ACCT 2302 Principles of Accounting 2

Three hours credit. A study of the fundamentals of managerial accounting. Emphasis on accounting for manufacturing concerns, budgeting, planning, management decision making and analysis of financial reports.

Prerequisite(s): ACCT 2301 Principles of Accounting 1

Student Learning Outcomes:

Upon successful completion of Accounting 2302, students will be:

- 1) Competent in demonstrating and understanding cost determination and direct and indirect cost application procedures.
- 2) Competent in accounting for the flow of material through the productions process.
- 3) Competent in understanding job order and process costing theory, practices, and procedures.
- 4) Competent in performing cost-volume profit analysis.
- 5) Competent in understanding and applying standard costing procedures with emphasis on variance analysis concepts.
- 6) Competent in understanding the accounting and income statement preparation procedures that differentiate accounting for manufacturing companies.
- 7) Competent in understanding and preparing a statement of cash flows.
- 8) Competent in using basic financial ratios and horizontal and vertical analysis to analyze a company's financial statements.

Evaluation/Grading Policy:

Grades will be posted in the Blackboard course site as soon as they are ready for distribution—usually within 48 hours. The final grade is based on the computations listed below.

Chapter Exercises/Problems (30 pts each)	180 points
M/C Quizzes (20 pts each)	120 points
Midterm Exam	250 points
Final Exam	250 points
Midterm Project	100 points
Final Project	<u>100 points</u>
	1000 points

Final Grade Scale:

900 and above = A

800-899 = B

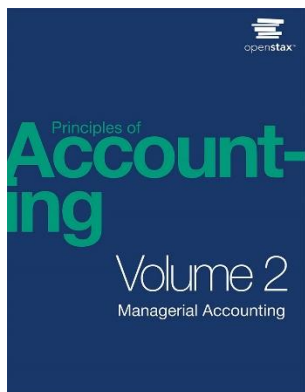
700-799 = C

600-699 = D

Below 600=F

Required Instructional Materials:

Accounting, Volume 2 Managerial Accounting, OpenStax -THIS IS A FREE BOOK AND IS INCLUDED AS A PDF IN BB
ISBN Number: 978-1593995959



Publisher: OpenStax

Optional Instructional Materials: None

Minimum Technology Requirements:

- **Daily high-speed internet access**
- **Internet Explorer or Microsoft Edge. If you are using a Mac, please use the Firefox browser.**

Required Computer Literacy Skills:

- Email skills
- Basic computer usage skills

Course Structure and Overview:

Several elements are essential for your success in this course. You will need to understand these fully prior to starting the course:

1. All online courses require extensive engagement (with other students, the instructor, and the course materials) as well as timely completion of assignments. Assignments are due daily/weekly as this is a short summer course (5 weeks). Thus, keeping up with the schedule is essential to your success. Your personal schedule must allow you to keep up with the due dates for the readings and other assignments. Late work is not allowed in this course, so you must plan your schedule carefully.
2. You must have continuous access to a working and dependable computer and Internet provider.
3. The following study sequence will maximize your chances for mastering each lesson and exceling on the exams in this course:
 - 1) Read assigned material in the textbook or eBook.
 - 2) Review the learning objectives.
 - 3) Review the PowerPoint and take notes as needed (i.e., connected to lesson objectives.)
 - 4) Complete and submit Blackboard Homework assignments. These will add points to your course grade.
 - 5) Complete the chapter quizzes. These will add points to your grade.
 - 6) Complete the exams. These will add points to your course grade.
 - 7) Complete the course projects. These will add points to your course grade.
 - 8) Be sure to contact your instructor when you have questions or need help.

Exams:

The midterm and final exams will consist of 25 multiple-choice questions, and you will have 1 hour to complete each exam. No exam grades will be dropped, and each exam is worth 250 points toward your final course grade. Please see the course schedule attached to this syllabus for specific dates. ***For security purposes, you will be required to download a lockdown browser on your computer prior to testing so that you may not visit any other websites while taking your exam.***

Quizzes:

There are 6 multiple choice quizzes that are to be completed in Blackboard. These are related to your chapter material and each quiz is worth 20 points. You have 2 attempts on each quiz and the highest grade will be counted. There is a 45-minute time-limit for each quiz. All quizzes must be taken within the assigned time frame and no late quizzes will be accepted. ***There is no proctoring requirement for the quizzes.***

In addition to adding points to your course grade, these quizzes are great practice for the exams but please do not use them as your only study tool. The homework questions and problems will also be represented in your exams as these short quizzes cannot possibly cover all material. So, these quizzes are merely a

“sample” of what the test questions might look like and not reflective of everything that you will be tested on. All quiz answers will be released to you after the due date passes. See course schedule below for specific due dates.

Chapter Exercises/Problems:

Chapter exercises and problems are to be completed in the format of your choosing (excel, handwritten, or word) and submitted in Blackboard. **I cannot open “pages” files or any other unique file type. Please make sure you submit a document that I can open.**

These assignments are worth 180 points toward your overall course grade and can be submitted for credit no later than the assigned due date at midnight. No late work will be accepted. The answers to all graded assignments will be posted immediately following the due date. See course schedule below for specific assignment due dates.

Midterm/Final Projects:

The midterm and final projects are to be completed in the format of your choosing (excel, handwritten, or word) and submitted in Blackboard. All specific details related to the projects can be found in Blackboard.

I cannot open “pages” files or any other unique file type. Please make sure you submit a document that I can open.

This course does not permit the use of generative AI tools to complete coursework. Any work that violates this policy will be assigned a grade of zero.

These projects are worth 100 points each and can be submitted for credit no later than the assigned due date at midnight. No late work will be accepted.

Late Work Policy:

The chapter based graded assignments will be graded on a completion/effort only basis. This means that if you complete them and you have a reasonable answer you will receive full credit. Immediately following the due date, I will post the answers to all chapter assignments within Blackboard in the “Answers to Exercises/Problems” link. You may then review the answers and let me know if you have questions. **Because I post the answers, late work will NOT be accepted, and you will not receive credit for late work under any circumstances.** Please allow yourself an appropriate amount of time to complete the coursework. Students who wait until the last minute often miss the deadline and then cannot receive credit for their work. All due dates for the entire course are included with this syllabus so you can work as far ahead as you would like. Please understand that I must adhere to this policy for all students so exceptions will not be made.

Final Grades:

This course is set up on a point scale. You can calculate your grade at any time as all point values are listed on this syllabus. **Your final course grade will be based upon this scale only. There are NO extra credit opportunities. In addition, there are no “retakes” for any assignments or exams.** The scores that you receive on your original submissions will be what is counted toward your final grade. Please understand that I must adhere to this grading policy for all students so exceptions will not be made.

Communications:

- **EMAIL:** Please check your NTCC email EVERYDAY. Email is the official form of communication used here at NTCC. All emailed questions to the instructor will be responded to within 24 hours, but usually within a few hours when possible.

- **PHONE:** My office phone is 903-434-8310, however if you need immediate assistance, you may call my cell phone at 903-466-3853. I do not respond to long detailed questions via text message.
- **ANNOUNCEMENTS:** These can be found in Blackboard under the course link on your Bb homepage. Please make sure you are reading any announcements thoroughly when they are posted there.

NTCC Academic Honesty/Ethics Statement:

NTCC upholds the highest standards of academic integrity. The college expects all students to engage in their academic pursuits in an honest manner that is beyond reproach using their intellect and resources designated as allowable by the course instructor. Students are responsible for addressing questions about allowable resources with the course instructor. Academic dishonesty such as cheating, plagiarism, and collusion is unacceptable and may result in disciplinary action. This course will follow the NTCC Academic Honesty and Academic Ethics policies stated in the Student Handbook. Refer to the student handbook for more information on these subjects.

Statement Regarding the Use of Artificial Intelligence (AI) Technology:

Absent a clear statement from a course instructor, use of or consultation with generative AI shall be treated analogously to assistance from another person (collusion). Generative AI is a subset of AI that utilizes machine learning models to create new, original content, such as images, text, or music, based on patterns and structures learned from existing data (Cornell, Center for Teaching Innovation). Unauthorized use of generative AI tools to complete an assignment or exam is not permitted. Students should acknowledge the use of generative AI and default to disclosing such assistance when in doubt. Individual course instructors may set their own policies regulating the use of generative AI tools in their courses, including allowing or disallowing some or all uses of such tools. Students who are unsure of policies regarding generative AI tools are encouraged to ask their instructors for clarification. **(Adapted from the Stanford University Office of Community Standards-- accessed August 31, 2023)**

ADA Statement:

It is the policy of NTCC to provide reasonable accommodations for qualified individuals who are students with disabilities. This College will adhere to all applicable federal, state, and local laws, regulations, and guidelines with respect to providing reasonable accommodations as required to afford equal educational opportunity. It is the student's responsibility to request accommodations. An appointment can be made with the Academic Advisor/Coordinator of Special Populations located in Student Services and can be reached at 903-434-8264. For more information and to obtain a copy of the Request for Accommodations, please refer to the special population's page on the NTCC website.

Family Educational Rights and Privacy Act (FERPA):

The Family Educational Rights and Privacy Act (FERPA) is a federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education. FERPA gives parents certain rights with respect to their children's educational records. These rights transfer to the student when he or she attends a school beyond the high school level. Students to whom the rights have transferred are considered "eligible students." In essence, a parent has no legal right to obtain information concerning the child's college records without the written consent of the student. In compliance with FERPA, information classified as "directory information" may be released to the general public without the written consent of the student unless the student makes a request in writing. Directory information is defined as: the student's name, permanent address and/or local address, telephone listing, dates of attendance, most recent previous education institution attended, other information including major, field of study, degrees, awards received, and participation in officially recognized activities/sports.

Tentative Course Timeline

(*note* instructor reserves the right to adjust this timeline at any point in the term):

Acct. 2302.088 Assignments/Due Dates

<u>Chapters</u>	<u>M/C Quizzes & HW Problems</u>	<u>Due Date</u>
Chapter 2	M/C-Quiz	7/20
	Exercises (E)/Problems (P)-EA4, EA10, PA4, PA5	7/20
Chapter 3	M/C-Quiz	7/20
	Exercises (E)/Problems (P)-EA5, EA8, EA10, PA3	7/20
Chapter 4	M/C-Quiz	7/27
	Exercises (E)/Problems (P)-PA2, PA5, PA6, PA9	7/27
Chapter 5	M/C-Quiz	7/27
	Exercises (E)/Problems (P)-PA1, PA3, PA5	7/27
	Midterm Project	7/30
	Midterm Exam Available 7/28 thru 7/31	7/31
Chapter 10	M/C-Quiz	8/3
	Exercises (E)/Problems (P)--PA1, PA5, PA7, PA13	8/3
Chapter 11	M/C-Quiz	8/3
	Exercises (E)/Problems (P)--PA1, PA2, PA6, PA9	8/3
	Final Project	8/6
	Final Exam Available 8/7 thru 8/10	8/10

Other Important NTCC Dates:

- Deadline to withdraw with a grade of “W” is Thursday, August 7
- Summer Graduation-Friday, August 15