



ACCT 2302 088 – Principles of Accounting 2

Course Syllabus: Summer 2026

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

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Weekday	Office Hours
Monday	Online
Tuesday	Online
Wednesday	Online
Thursday	Online
Friday	Online

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:

Three hours credit. This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company. The emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision making. Topics include product costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation.

Prerequisite(s): ACCT 2301 Principles of Accounting 1

Student Learning Outcomes:

- Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision-making process of managers.
- Define operational and capital budgeting, and explain its role in planning, control, and decision-making.
- Prepare an operating budget, identify its major components, and explain the interrelationships among its various components.
- Explain methods of performance evaluation.
- Use appropriate financial information to make operational decisions.
- Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.

Evaluation/Grading Policy:

The breakdown of the course requirements is as follows:

Points	Requirement
250	Midterm Exam
250	Final Exam
100	Midterm Project
100	Final Project
180	Homework
120	Multiple Choice Quizzes

Semester grades will be earned as follows

Percentage	Letter Grade
90% and above	A
80 %–89%	B
70 %–79%	C
60%–69 %	D
59.9% and below	F

Required Instructional Materials:

OpenStax Principles of Accounting, Volume 2.

You can choose either the Digital textbook at no cost or a printed text for a small fee (check the bookstore for details.) A pdf link to this text can be found in Blackboard.

Publisher: OpenStax

ISBN Number: 13: 978-1-593995959

Optional Instructional Materials:

None

Minimum Technology Requirements:

- Daily high-speed internet access
- PowerPoint
- Adobe Acrobat

- Internet Explorer or Microsoft Edge as these browsers support Flash Player which is required to view these resources. 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:

This is an online, 5-week course and will require extensive engagement (with other students, the instructor, and the course materials) as well as timely completion of assignments. Assignments are multiple times a week. 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 so you must plan your schedule carefully. The following items reflected your grade criteria and must all be completed and submitted via Blackboard.

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. Exams not taken by the assigned due date will receive a 25-point penalty for each day past the original due date. Please see the course schedule attached to this syllabus for dates.

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.

These projects are worth 100 points each and can be submitted for full credit no later than the assigned due date at midnight. Submissions should be made via an attachment in Microsoft Word or PDF format. Projects submitted late will be assessed a 10-point deduction for each day late up to 3 days. After that, students who have not submitted the project will receive a grade of zero.

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.

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. These quizzes can be submitted for full credit no later than the assigned due date. Submissions received late, but within 3 days of the original due date will receive a penalty of 10% for each day late. After that, a grade of zero will be awarded. See course schedule below for specific assignment due dates. 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 Assignments:

There are 6 chapter assignments that are worth 30 points each and can be completed in the format of your choosing (excel, handwritten, or word) and submitted in Blackboard. I cannot open "pages" files or "shared" files. Submissions received timely, but in a format that cannot be opened or as a blank document will be given an original grade of zero. If resubmitted correctly within 3 days of the due date, a penalty of 50% of the total point

value for that assignment will be assessed. The assignments can be submitted for full credit no later than the assigned due date at midnight. The answers to all graded assignments will be posted immediately following the due date. See course schedule below for specific assignment due dates.

Late Work Policy:

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. This policy will be applied consistently, and exceptions will only be made for verifiable extenuating circumstances. Any request for an exception will require completion of a formal written request. Students should reach out to the instructor to obtain the appropriate forms for making this request. Please understand that I must adhere to this policy for all students.

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 number is 903-434-8310, however this voicemail is only checked every 48 hours. Email comes directly to my phone, so this is the best form of communication. 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-if the text message is longer than 25 words then it needs to be an email. I will also not respond to text messages that do not include the name and course section of the student sending the message.
- **ANNOUNCEMENTS:** These can be found within Blackboard under the course link on your Bb homepage. Please make sure you read any announcements thoroughly when they are posted there.

Institutional/Course Policy:

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

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 multiple times per week. 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, so you must plan your schedule carefully. Although attendance is not the same as a face-to-face course you must “attend” regularly online to complete all assignments and meet required due dates.

Alternate Operations During Campus Closure and/or Alternate Course Delivery Requirements:

In the event of an emergency or announced campus closure due to a natural disaster or pandemic, it may be necessary for Northeast Texas Community College to move to altered operations. During this time, Northeast Texas Community College may opt to continue delivery of instruction through methods that include, but are not limited to, online through the Blackboard Learning Management System, online conferencing, email messaging, and/or an alternate schedule. It is the responsibility of the student to monitor NTCC’s website

(<http://www.ntcc.edu/>) for instructions about continuing courses remotely, Blackboard for each class for course-specific communication, and NTCC email for important general information.

Additionally, there may be instances where a course may not be able to be continued in the same delivery format as it originates (face-to-face, fully online, live remote, or hybrid). Should this be the case, every effort will be made to continue instruction in an alternative delivery format. Students will be informed of any changes of this nature through email messaging and/or the Blackboard course site.

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

Employees and students shall be permitted to explore artificial intelligence (AI) and implement its use in and out of the classroom in accordance with policy and administrative regulations. The use of AI shall only be as a support tool to enhance student outcomes or as necessary to engage in research and shall never take the place of faculty, staff, and student decision-making. Any use of AI must comply with law, policy, and administrative regulations relating to student and employee privacy and data security. A student shall only use AI tools with faculty permission and shall be expected to produce original work and properly credit sources, including AI tools used in creating the work.

Example:

APA (7th edition)

OpenAI. (2026). ChatGPT (March 25 version) [Large language model]. <https://chat.openai.com/>

MLA (9th edition)

OpenAI. ChatGPT. 25 Mar. 2026, <https://chat.openai.com/>.

Employees or students who use AI tools to deceptively harm, bully, or harass others shall be disciplined in accordance with policy. [See DH, DIA series, FFD series, FFE, FLB, and the FM series] AI Use by Employees and Students. Northeast Texas Community College 225500 TECHNOLOGY RESOURCES CRB ARTIFICIAL INTELLIGENCE (LOCAL) DATE ISSUED: 12/8/2025 1 of 1 UPDATE 50 CRB(LOCAL)-AJC Adopted: 12/16/2025

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.

ADA Statement:

It is the policy of NTCC to provide reasonable accommodation 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 accommodation as required to afford equal educational opportunity. It is the student's responsibility to request accommodation. 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 populations 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.

Course Schedule:

Module	Graded Assignment	Points	Due Date
Module 1	Chapter 2 Multiple Choice Quiz	20	Sunday, July 19
Module 1	Chapter 2 Homework EA 4, EA 10, PA 4, PA 5	30	Sunday, July 19
Module 1	Chapter 3 Multiple Choice Homework	20	Sunday, July 19
Module 1	Chapter 3 Homework EA 5, EA 8, EA 10, PA 3	30	Sunday, July 19
Module 2	Chapter 4 Multiple Choice Quiz	20	Sunday, July 26
Module 2	Chapter 4 Homework PA 2, PA 5, PA 6, PA 9	30	Sunday, July 26
Module 2	Chapter 5 Multiple Choice Quiz	20	Sunday, July 26
Module 2	Chapter 5 Homework PA 1, PA 3, PA 5	30	Sunday, July 26
Module 3	Midterm Exam	250	Wednesday, July 29
Module 3	Midterm Project	100	Thursday, July 30
Module 4	Chapter 10 Multiple Choice Quiz	20	Sunday, August 2
Module 4	Chapter 10 Homework PA 1, PA 5, PA 7, PA 13	30	Sunday, August 2
Module 4	Chapter 11 Multiple Choice Quiz	20	Sunday, August 2
Module 4	Chapter 11 Homework PA 1, PA 2, PA 6, PA 9	30	Sunday, August 2
Module 5	Final Exam	250	Sunday, August 9
Module 5	Final Project	100	Sunday, August 9

The chapter homework assignments listed above are found at the back of each chapter in your textbook. Questions noted above that begin with “E” refer to “Exercises” and questions that begin with “P” refer to problems. For example, EA 4 would be Exercise Set A question #4 for the chapter that you are working on, and PA 4 would be Problem Set A question #4 for the chapter that you are working on.