



ACCT 2302 083 – Principles of Accounting II

Course Syllabus: Fall 2026

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

Instructor: Alan Carter, CPA

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Weekday	Office Hours
Monday	9:00-12:20
Tuesday	9:00-12:20
Wednesday	9:00-12:20
Thursday	9:00-12:20
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 will consist of a comprehensive study of the fundamentals of managerial accounting. Emphasis is on accounting for a manufacturing concern, budgeting, planning, management decision making, and analysis of financial reports.

Prerequisite(s): Acct. 2301

Student Learning Outcomes:

- Be able to understand the different cost concepts and methods of cost allocations.
- Demonstrate the use of the Job Order Costing system.
- Demonstrate the use of the Process Costing System.
- Demonstrate the use of the High-Low Method with respect to production cost.
- Understanding of the budgeting process.
- Demonstrate an ability to perform standard costing and variance analysis.
- Demonstrate an ability to perform capital investment analysis.
- Have an understanding of the time value of money and the time value tables.
- Be able to perform financial statement analysis.

Evaluation/Grading Policy:

The breakdown of the course requirements is as follows:

Points	Requirement
100	Mid-Term Exam
100	Final Exam
100	Midterm Project
100	Final Project
250	Homework
50	Multiple Choice Homework

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: 978-1-593995942

Optional Instructional Materials:

None

Minimum Technology Requirements:

- Daily high-speed internet access

- Microsoft Office Suite
- 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 a face-to-face course that will meet on Mondays from 9:30-10:50. It will require extensive engagement (with other students, the instructor, and the course materials) as well as timely completion of assignments. 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 as well as class attendance. The following items reflected your grade criteria and must all be completed and submitted via Blackboard.

Exams:

Exams 1 and 2 will each consist of 25 multiple-choice questions, and you will have 60 minutes to complete each exam. No exam grades will be dropped, and each exam is worth 100 points toward your final course grade. The exams will be timed (1 hour). Exams not taken by the assigned due date will receive a grade of zero and make-up exams will be granted on a case-by-case basis. All make-up exams must be taken in the testing center. Please see the course schedule attached to this syllabus for dates.

Projects:

Each project is worth 100 points toward your overall course grade and is due as assigned within Blackboard. All project details can be found in the project folders in Blackboard. Projects submitted late will receive a grade of zero. Please see the course schedule attached to this syllabus for due dates.

Chapter Assignments:

Chapter homework assignments may be completed in the format of your choosing (Excel, Microsoft Word, or neatly handwritten) and must be submitted through Blackboard. All assignments must include both your work and your final answers. Assignments that contain only answers without supporting calculations or work shown will not receive full credit. I cannot open Apple Pages files or "shared" files. Assignments submitted in a format that cannot be opened, such as blank documents, or without the required work shown will receive a grade of zero.

All homework assignments must be submitted by the posted due date and time in Blackboard. Due dates are firm and non-negotiable. Late work is not accepted and will receive a grade of zero. Because solutions to graded assignments are posted immediately after the deadline, no exceptions can be made to the late work policy. Please refer to the course schedule below for specific assignment due dates.

Each chapter also includes a 10-question multiple-choice assignment. You have one attempt to complete each assignment. All multiple-choice assignments must be completed and submitted by the posted due date and time in Blackboard. Due dates are firm and non-negotiable. Late submissions are not accepted and will receive a grade of zero. Please refer to the course schedule below for the specific due dates for each assignment.

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 903-434-8309, however this voicemail is only checked every 48 hours. Email comes directly to my phone, so this is the best form of communication.
- 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 to your success in this course. You should fully understand these expectations before the course begins.

Success in this course requires consistent engagement with the course materials, your classmates (when applicable), and your instructor, as well as the timely completion of all assignments. Assignments are due throughout the semester, so it is essential that you keep up with the course schedule and manage your time effectively. Your personal schedule must allow you to complete all required readings, activities, exams, and assignments by their posted deadlines.

Regardless of whether this course is offered in a face-to-face, hybrid, or online format, you are expected to participate regularly and remain actively engaged throughout the semester. Simply enrolling in the course is not sufficient; you are responsible for staying current with all announcements, assignments, and course requirements.

All due dates are firm and non-negotiable. Late work is not accepted, so it is your responsibility to plan and submit all work by the posted deadlines. Technology issues, work schedules, vacations, and other personal commitments should be anticipated and managed so they do not interfere with meeting course requirements.

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 Homework	11	Monday, October 26
Module 1	Chapter 2 Homework EA4,EA10,PA4,PA5	40	Monday, October 26
Module 2	Chapter 3 Multiple Choice Homework	8	Monday, October 26
Module 2	Chapter 3 Homework EA5,EA8,EA10,PA3	40	Monday, October 26
Module 3	Chapter 4 Multiple Choice Homework	8	Monday, November 2
Module 3	Chapter 4 Homework PA2,PA5,PA6,PA9	40	Monday, November 2
Module 4	Chapter 5 Multiple Choice Homework	7	Monday, November 9
Module 4	Chapter 5 Homework PA1,PA3,PA5	30	Monday, November 9
Module 5	Mid-Term Exam	100	Sunday , November 15
Module 5	Midterm Project	100	Monday, November 9
Module 6	Chapter 10 Multiple Choice Homework	8	Monday, November 16
Module 6	Chapter 10 Homework PA1,PA5	20	Monday, November 16
Module 7	Chapter 11 Multiple Choice Homework	8	Monday, November 23
Module 7	Chapter 11 Homework PA1,PA2,PA6,PA9	40	Monday, November 23
Module 8	Appendix A		Monday, November 30
Module 8	Appendix A—HW Sent by Email	40	Monday, November 30
Module 9	Final Project	100	Monday, November 30
Module 10	Final Exam	100	Sunday, December 6

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 6 would be Exercise Set A question #6 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.