



ACCT 2302.88– Principles of Accounting 2- Online

Course Syllabus: Summer 2023

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

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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 concern, 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 our 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.

<u>Assignments</u>	<u>Number of Assignments</u>	<u>Total Points</u>
Exams	2	600
Discussion Questions	6	100
Chapter Assignments	See course schedule	300
Total	--	1000

Final Grade Scale:

900 and above = A

800-899 = B

700-799 = C

600-699 = D

Below 600=F

Required Instructional Materials:

Financial and Managerial Accounting, by Wild, 9th ed. Publisher: McGraw Hill

ISBN Number: 978-1-260-72877-4

**SAME TEXT FOR ACCT 2301



Publisher: McGraw Hill

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. Many assignments are due weekly. 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 the lesson overview and learning objectives.
 - 2) Read assigned material in the textbook or eBook.
 - 3) Review the learning objectives.
 - 4) Review the PowerPoint and take notes as needed (i.e., connected to lesson objectives.)
 - 5) Complete and submit Blackboard Homework assignments. **These will add points to your course grade.**
 - 6) Be sure to participate in the Discussion Questions. **These will add points to your course grade.**
 - 7) **Complete the exams. These are 600 points toward your final course grade.**
 - 8) Be sure to contact your instructor when you have questions or need help.
4. **For all learning activities and resource videos please use 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.**

Exams:

The midterm exam will consist of 30 multiple-choice questions, and you will have 1.5 hours to complete it. The final exam will consist of 25 multiple-choice questions, and you will have 1.5 hours to complete it. No exam grades will be dropped. 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.***

Online Discussion Questions:

You have 6 online discussion questions for this course. Points for these range between 15-20 points for a total of 100 potential points toward your final grade. Specific due dates are at the end of this syllabus and within BB. Each discussion question direct response should have a minimum of 75 words and each of the 2 required peer replies should have a minimum of 50 words.

Chapter Assignments:

There are 7-chapter assignments that are to be completed and submitted in Blackboard. **These assignments should be worked in Microsoft Excel and saved as a PDF before submitting them through BB. I cannot open “pages” files or any other unique file type. Please make sure you submit a document that I can open.**

Points for these assignments range between 25-50 points and make up 300 points toward your final grade. The assignments can be submitted for credit no later than the assigned due date at midnight. **No late work will be accepted.** See course schedule below for specifics.

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 “Homework Answers” 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.

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):*

Chapter	Assignment	Points Available	Due Date
14	<ul style="list-style-type: none"> • Read Chapter 14 • Work and submit the following exercises & problems from the end of the chapter: <ul style="list-style-type: none"> ○ EX 14-6 ○ EX 14-8 ○ EX 14-12 ○ PR 14-3A 	25	<u>Ch.'s 14 & 15 & Discussion Question Due Sunday, July 16 (Midnight)</u>
15	<ul style="list-style-type: none"> • Respond to the Discussion Question • Read Chapter 15. • Work and submit the following problems from the end of the chapter: <ul style="list-style-type: none"> ○ EX 15-3 ○ PR 15-1A ○ PR 15-3A ○ PR 15-4A • No Discussion Question 	15 25	

16	<ul style="list-style-type: none"> • Read Chapter 16. • Work and submit the following problems from the end of the chapter: <ul style="list-style-type: none"> ○ EX 16-4 ○ EX 16-5 	50	<u>Ch.'s 16 & 18 & Discussion Question Due Thursday, July 20th (Midnight)</u>
18	<ul style="list-style-type: none"> ○ EX 16-16 ○ PR 16-2A ○ PR 16-6A • Complete Discussion Question. 	20	
	<ul style="list-style-type: none"> • Read Chapter 18. • Work and submit the following problems from the end of the chapter: <ul style="list-style-type: none"> ○ EX 18-6 ○ EX 18-9 ○ EX 18-12 ○ EX 18-16 ○ EX 18-17 ○ PR 18-4A • Complete Discussion Question 	50	
MIDTERM EXAM	<p><i>Midterm (Chapters 14, 15, 16, & 18)</i></p> 	300	<p>Friday, July 21st -- Tuesday July 25th (Midnight)</p>

24	<ul style="list-style-type: none"> • Read Chapter 24. • Work and submit the following problems from the end of the chapter: <ul style="list-style-type: none"> ○ EX 24-1 ○ EX 24-2 ○ EX 24-5 ○ EX 24-7 ○ PR 24-1A ○ PR 24-2A ○ PR 24-4A • Complete Discussion Question 	50	<p style="text-align: center;"><u>Ch. 24 & Discussion Question Due</u> Sunday, July 30th (Midnight)</p>
		15	
12	<ul style="list-style-type: none"> • Read Chapter 12. • Work and submit the following problems from the end of the chapter: <ul style="list-style-type: none"> ○ PR 12-3A ○ PR 12-6A • Respond to Discussion Question 	50	<p style="text-align: center;"><u>12 & 13 & Discussion Questions Due</u> Thursday, August 3rd (Midnight)</p>
13	<ul style="list-style-type: none"> • Read Chapter 13. • Work and submit the following problems from the end of the chapter: <ul style="list-style-type: none"> ○ PR 13-3A ○ PR 13-4A ○ PR 13-5A • Respond to Discussion Question 	20	
		50	
FINAL EXAM	<i>Final Exam (Chapters 24, 12, & 13)</i>	300	Friday, August 4 th --- Tuesday, August 8 th (Midnight)

Other Important NTCC Dates:

- Deadline to withdraw with a grade of “W” is Thursday, August 3
- Summer Graduation-Friday, August 11