

Instructor Contact Information

Instructor: Heidi Anne Wooten, CPA
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Office: I will be logging in to class daily and will respond within 24 hours.
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Estimated Response Time to E-mail by Instructor: Within 24 hours
Office Hours: By appointment

Course Information

Course Code and Title: Principles of Accounting 2-ACCT 2302
Credit Hours: 3
Format: Online
Duration: July 15-August 15
Required Prerequisite Courses: Principles of Accounting 1-ACCT 2301

Course Description

ACCT 2302 Principles of Accounting 2 (three semester hours)

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: ACCT 2301. Three hours of class each week.

Course Materials

Textbook:



Financial and Managerial Accounting, by Wild, 7th ed. Publisher: McGraw Hill
ISBN Number: 978-1-259-72670-3 **SAME TEXT FOR ACCT 2301

Course Rationale

Principles of Accounting 2. Three hours credit. This course is 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: ACCT 2301. Three hours of class each week.

Course Objectives

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.

Summary of Course Assignments

Objectives will be achieved and demonstrated through the following course assignments:

Assignments	# of Assignments
Exams	2
Discussion Question	6
Chapter Assignments	See course schedule

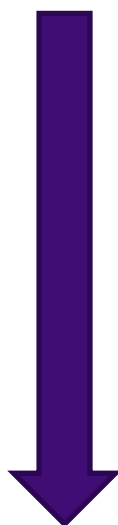
Grading System and Scale

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

Assignments	Number of Assignments	Total Points
Exams	2	600
Discussion Questions	6	100
Chapter Assignments (BB)	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



General Information

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.**

Course Policies

Communication:

- Via NTCC e-mail address (preferred)
- Via Blackboard course site
- Via Instructor Cell Phone

I will check all of these regularly..

Attendance:

NTCC's online attendance policy will be followed.

Academic Honesty:

- **“Students are expected to complete course work in an honest manner, using their intellects and resources designated as allowable by the course instructor. For this course, all exams will be online and you can use your textbook and course materials during the exams. You may not use other websites or collaborate with your classmates. 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 exams.**
- **NTCC upholds the highest standards of academic integrity. This course will follow the NTCC Academic Honesty policy stated in the Student Handbook for any and all violations of academic integrity. If any plagiarism occurs in the course—on assignments, discussions, or course project—an F will be given for the final course grade. For your convenience the NTCC academic ethics policy is listed below.**

Academic Ethics:

Northeast Texas Community College may initiate disciplinary proceedings against a student accused of scholastic dishonesty. Scholastic dishonesty includes, but is not limited to, statements, acts, or omissions related to applications for enrollment or the award of a degree, and/or the submission as one’s own work material that is not one’s own. Scholastic dishonesty may involve, but is not limited to, one or more of the following acts: cheating, plagiarism, collusion, use of annotated texts or teacher’s editions, and/or falsifying academic records. Any violations of the above will result in an F in the course.

Plagiarism is defined as the appropriation of any person’s work and the unacknowledged incorporation of that work in one’s own work offered for credit.

Cheating is defined to include the following: copying from another student’s paper; using materials during a test not authorized by the person giving the test; collaborating with any other person during the test without permission; knowingly obtaining, using, buying, selling, transporting, or soliciting in whole or in part the content of test not yet administered; substituting for another student or permitting any other person to substitute for oneself; copying computer or Internet files, using someone else’s work for assignments as if it were one’s own, or any other dishonest means of attempting to fulfill the requirements of a course.

Collusion is defined as the unauthorized collaboration with any person in preparing work offered for credit.

Students Who Have Disabilities:

ADA Statement:

It is the policy of Northeast Texas Community College 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 arrange an appointment with a College counselor to obtain a Request for Accommodations form. For more information, please refer to the Northeast Texas Community College Catalog or Student Handbook.

Course Assignment Procedures

Assessment/Evaluation and Grading:

There will be 2 exams, 6 discussion questions, and exercises and problems for each chapter. These graded items will be completed according to the course schedule in Blackboard.

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:

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:

Your final course grade will be based solely upon the percentage scale included in this syllabus. 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.



COURSE ASSIGNMENTS/SCHEDULE (SUBJECT TO CHANGE BY INSTRUCTOR)

Please note that this course moves very quickly as this is a summer term. Make sure you don't get behind as it is very difficult to catch up!

Some weeks you will have more than one assignment due—remember no late work will be accepted per the course policies.

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 • Respond to the Discussion Question 	25	<u>Ch.'s 14 & 15 & Discussion Question Due Saturday, July 20 (Midnight)</u>
15	<ul style="list-style-type: none"> • 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 	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 ○ EX 16-16 ○ PR 16-2A ○ PR 16-6A • Complete Discussion Question. 	50	
18	<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	<u>Ch.'s 16 & 18 & Discussion Question Due</u> Tuesday, July 23 rd (Midnight)
MIDTERM EXAM	<i>Midterm (Chapters 14, 15, 16, & 18)</i>	300	Thursday, July 25 th - Sunday July 28 th (Midnight)
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	<u>Ch. 24 & Discussion Question Due</u> Thursday, August 1 st (Midnight)

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	<u>12 & 13 & Discussion Questions</u> <u>Due</u> Tuesday, August 6 th (Midnight)
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 8 th ---- Tuesday, August 13 th (Midnight)

