



NORTHWEST
MISSOURI STATE UNIVERSITY
MARYVILLE | KANSAS CITY

Booth School of Business

Accounting II

ACCT 51-202, 48 contact hours, 3 credit hours

5-Week Summer Session

Instructor: TBA
Email: TBA
Office Hours: TBA

Prerequisites

51-201 Accounting I or Equivalent with a minimum grade of "C."

Textbooks and Supplementary Materials

Accounting, 28th edition, Warren, Jonick, and Schneider, via CengageNOWv2. This course will require CengageNOWv2. When you use CengageNOWv2 this term, you will get videos, an adaptive study plan and an interactive eReader proven to make your homework more effective, while preparing your for the real world. Your online homework experience will also include practice opportunities with innovative tools and videos. The activities completed in CengageNOWv2 are 30% of the course score. The remaining 70% will be from exams taken with CengageNOWv2.

Course Description

A continuation of 51-201 Accounting I, with the partnership and corporation as forms of business organizations emphasized. The course will continue coverage of financial accounting topics such as long-term liabilities, statement of cash flows, and financial statement analysis. The course also will introduce managerial accounting topics such as product costing systems, cost-volume-profit analysis, and budgeting.

Course Rationale

This course should prepare the student for advanced business courses.

Course Outcomes

Student Learning Outcomes:	
Learning Outcomes:	Assessment Method:
1. Become familiar with terminology and concepts specific to Accounting	Reading assignments, chapter assignments, unit exams
2. Demonstrate knowledge of the fundamentals of the business disciplines served by Accounting	Reading assignments, chapter assignments, unit exams
3. Demonstrate an ability to analyze a problem, and to identify requirements for an appropriate solution	Reading assignments, chapter assignments, unit exams
4. Prepare formal accounting reports according to professional standards	Reading assignments, chapter assignments, unit exams
5. Demonstrate an understanding that ethics are an integral part of Accounting, and of the need for ethical behavior in business	Reading assignments, chapter assignments, unit exams

Course Outline and Expectations

Course Outline & Requirements

This course will cover Chapters 12-14, 16-19, 21, 22 and 26 in the required text (eBook). The course schedule provided lists the chapters by number and the weeks that material will be expected to be covered by you. There is a "Chapter Agenda" document for each chapter that lists the chapter topics, class prep, practice, basic homework, and complex homework assigned in CengageNOWv2. The "Chapter Agenda" documents are available in Canvas under each module overview. Each chapter should be read before the class prep is completed. No points will be recorded until the student's Honor Pledge has been submitted. Pay attention to the due dates!

Disclaimer: Course schedule is subject to change and you will be responsible for abiding by any such changes. The instructor will notify you of any changes.

Instructional Methods and Techniques

This is a continuation of the introductory course Accounting I. The main instructional method being an online course is Chapter Notes in Microsoft Word, Videos, PowerPoint presentations, and individual assignments completed in Cengage.

Course Requirements

This course will cover Chapters 12-14, 16-19, 21, 22 and 26 in the required text (eBook). The course schedule provided lists the chapters by number and the weeks that material will be expected to be covered by you.

Participation/Attendance

Interaction within the Canvas course site is essential. Students are responsible for interacting with the Northwest Online course site on a regular basis and meeting deadlines included in the course calendar. Students should complete all chapter assignments and exams within the given period. Please refer to the university policy on attendance at <https://www.nwmissouri.edu/policies/academics/Attendance.pdf>

After the add period until the end of the drop period, an instructor may request the Office of the Registrar to delete a student from the class roster due to non-attendance.”

Technology Requirements

- [Cengage System Requirements](#)
- Access to Northwest Online is at: <https://www.nwmissouri.edu/online>

Grading and Evaluation

Class Prep and Practice Problems – 10%

Class Prep Assignments: (25 points each) There are class prep assignments for each chapter that cover the terminology and basic principles from the chapter reading. You have 1 *check my work* and 2 *attempts* for the class prep assignments. The highest grade you receive for each assignment will count as your grade for the assignment.

Practice Problems: (50 points each) There are practice problems for each chapter that involve calculations and principles/concepts from the chapter. You have 1 *check my work* and 2 *attempts* for the practice problems. The highest grade you receive for each assignment will count as your grade for the assignment.

Basic Homework and Complex Problems – 20%

Basic Homework: (100 points each) There are basic homework problems for each chapter that will be more in-depth than the practice problems. These will take some of those basic concepts/principles and combine them together. You have 2 *check my work* and 2 *attempts* for the chapter homework. The highest grade you receive for each assignment will count as your grade for the assignment.

Complex Homework: (100 points each) There is a complex homework problem or problems for each chapter that will be comprehensive for the entire chapter. These problems will combine all of the concepts/principles that were covered. You have 2 *check my work* and 2 *attempts* for each of the complex problems. The highest grade you

receive will count as your grade for the assignment.

Exams – 70%

Exams: (100 points each) Exams will be due as indicated on the course schedule. There will be an exam after every two chapters. The exam will only cover the topics from those two chapters, but with the understanding that accounting is a comprehensive subject.

Multiple Choice - The multiple choice part will consist of 20 questions. You will receive 0 *check my work* and 1 *attempt* for each multiple choice exam.

Problem Portion - The problem portion will consist of 2-4 complex problems from both chapters. You will receive 0 *check my work* and 2 *attempts* for the problem part of each exam.

Assessments	Percentages
Cengage Class Prep and Practice	10%
Cengage Homework	20%
Exams	70%
Total Percentage For Course	100%

10% of the course grade: Chapter Class Prep @ 25 points each and Chapter Practice @ 50 points each
20% of the course grade: Chapter Basic homework problems @ 100 points each and Chapter Complex homework problems @ 100 points each
70% of the course grade: 5 Unit Exams @ 100 points each

Grading Scale:

A = 90 – 100%
B = 80 – 89%
C = 70 – 79%
D = 60 – 69%
F= Below 60%

Students must earn a “C” in this course.

Late Work Policy

There is a lot of material that will be covered this semester so doing your homework is essential for you to learn the material. Take advantage of having the class prep and practice assignments that give you an overview of the learning objectives that you will be working on in the homework application assignment-it is like having a short in-class

lecture! Please note that only attempts submitted by the due date and time will count towards your final grade. **Any assignments that you submit late, meaning it was not submitted by the due date and time you will not receive credit for!**

Students must complete each chapter exam within the given period. Only in rare circumstances will a student be allowed an extension of a test window period, with such instances being decided by the instructor on a facts and circumstances basis. Missing a test window due to a minor illness, a scheduling conflict with work or personal matters, or waiting until the last hours of the test window period to take the exam and then having technical issues will not be an acceptable reason for an extension.

Course Evaluation

At the end of this course, students are encouraged to complete a course evaluation that will be distributed to them via email and through a course link.

Course Topics

Week 1	Module 0	Getting Started
	Module 1	Accounting for Partnerships and Limited Liability Companies
	Module 2	Corporations: Organizations, Stock Transactions, and Dividends
Week 2	Module 3	Long-Term Liabilities: Bonds and Notes
	Module 4	Statement of Cash Flows
Week 3	Module 5	Financial Statement Analysis
	Module 6	Cost-Volume Profit Analysis
Week 4	Module 7	Introduction to Managerial Accounting
	Module 8	Job Order Costing
Week 5	Module 9	Budgeting
	Module 10	Capital Investment Analysis

Additional Course Information

I understand that life can get busy with work, families, other classes etc. so please make sure that you have enough time to devote to this class this semester. Regardless of delivery method—traditional classroom, online, or hybrid—or length of the term, each course requires the equivalent of 50 minutes of instruction per credit hour and a minimum of two hours of out-of-class student work, per credit hour (meaning 6 hours per week for each 3-credit course of non-instruction work).

There are no extra credit assignments given in this course (that means that no extra credit is offered at the beginning of the semester, in the middle, at the end or after final grades are given) nor is your lowest test grade dropped. Your final grade will reflect what you earned

during the semester. **YOU** have 30% of your grade that **YOU** get to decide by the end of the semester if it is an A or F. I am rewarding you for the spending the required amount of time on this course don't waste that gift by missing Cengage activities/assignments or by waiting until the last minute to work on your assignments. Waiting to the day that the assignments are due will not give you the opportunity to retake assignments if you need to or want to nor will it allow you time to get extra help when you need it. At the end of the semester your

homework average will either help bring up your overall grade or it will bring it down and that is up to **YOU!**

If you are having trouble understanding the concepts please get in touch with me and use the many study resources available to you on CengageNOWv2. I cannot stress enough the importance of getting extra help early!

Syllabus Subject to Change

While information and assurances are provided in this course syllabus, it should be understood that content may change in keeping with new research and literature and that events beyond the control of the instructor could occur. Students will be informed of any substantive occurrences that will produce syllabus changes.

Code of Academic Integrity

The students, faculty, and staff at Northwest endeavor to sustain an environment that values honesty in academic work, that acknowledges the authorized aid provided by and intellectual contributions of others, and that enables equitable student evaluation. Please refer to Northwest Missouri State University's Academic Integrity Policy at <http://www.nwmissouri.edu/policies/academics/Academic-Integrity.pdf>

You are expected to do your own work on all assignments and exams in this course.

Family Educational Rights and Privacy Act (FERPA)

Family Educational Rights and Privacy Act of 1974, as amended (commonly known as the Buckley Amendment), is a federal law which provides that colleges and universities will maintain the confidentiality of student education records. Please refer to the Family Educational Rights and Privacy Act (FERPA) Policy at <http://www.nwmissouri.edu/policies/academics/Family-Educational-Rights-and-Privacy-Act.pdf>

Special Accommodations Policy

Northwest Missouri State University complies with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990 [ADA] and the ADA Amendments Act of 2008 [ADAAA]. If a student has a disability that qualifies under the ADA/ADAAA and requires accommodations, they should contact Pat Wyatt, Accessibility Coordinator, Equity & Accessibility, Center for Accessibility and Accommodations, Office of Equity and Inclusion, Diversity, Equity and Inclusion Division, for information on appropriate policies and procedures at 660.562.1639 (office, 27 North Complex) 660.562.1873 (Accessibility Center, 010 North Complex), or 660.562.1424 (fax). Email contact at pjp@nwmissouri.edu / ADA@nwmissouri.edu. For the university policy on disability accommodation refer to <http://www.nwmissouri.edu/policies/student/Disability-Accommodation.pdf>

Non-Discrimination Statement

Northwest Missouri State University is committed to maintaining an environment for all faculty, staff, students, and third parties that is free of illegal discrimination and harassment. Please refer to the Non-Discrimination and Anti-Harassment Policy at <http://www.nwmissouri.edu/diversity/titlevi.htm>

Course Communication Policy

Students are expected to use their Northwest student email account for any electronic correspondence within the university. Students are also strongly advised to check their email and CatPAWS accounts on a regular basis.

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