



Navajo Technical University
PO Box 849, Crownpoint, NM 87313

<http://www.navajotech.edu>

Tel: (505) 387-7401

Course Title: Accounting Principles II
Course #: ACG 111-1

Credit Hours: 3
Semester: Spring 2022
Cap: 10

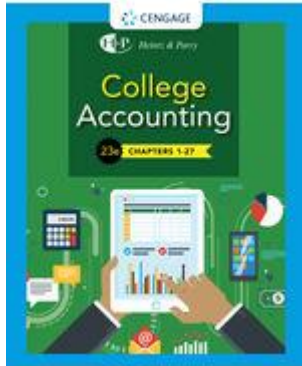
Faculty: Tilda A. Woody, MSA, Assistant Professor **E-mail:** twoody@navajotech.edu
Office: Science & Technology Building Room 321 **Office Phone:** 505-387-7392
Office Hours: Tuesday, & Thursday 1-5pm; Wednesday 1-3pm
Preferred Communication: Email (will respond within 24 hours)

Modality: In Class Instructions & Web Enhanced

Class Location and Meeting Times: Science & Technology Building Room 321, Blackboard @ <https://id.quicklaunch.io/navajotech> & CengageNOWv2 @ www.cengage.com

Meeting Hours and Online Hours: Tuesday & Thursday – 9AM – 10:25AM

Required Materials:



Textbook OR ebook:

College Accounting, 23rd Edition, Heintz & Parry,
Chapters 1-27th ISBN-13: 978-1-337-79475-6

(Note: Cengage's Unlimited Access Code will provide the ebook online. Students have the option to purchase or rent a physical book if they wish to.)

Purchase Access Code: Cengage Unlimited Access Code to access coursework in CengageNOWv2.

CNOWv2 Course Key: E-Y84E4MRFRNZEG

Opens: January 17, 2022

Tools: None

Laptop and Internet Access: Every student is required to own a laptop and have internet access.

Lab Fee (if applicable): None

Resource: www.cengage.com & College Accounting Study Guide

Mission, Vision, and Philosophy

Mission: Navajo Technical University honors Diné culture and language, while educating for the future.

Vision: Navajo Technical University provides an excellent educational experience in a supportive, culturally diverse environment, enabling all community members to grow intellectually, culturally, and economically.

Philosophy: Through the teachings of Nitsáhákees (thinking), Nahátá (planning), Íina (implementing), and Siihasin (reflection), students acquire quality education in diverse fields, while preserving cultural values and gaining economic opportunities.

Course Description

This course is a continuation of ACG 101-1 Accounting Principles I (a pre-requisite), whereby the student will begin to learn and apply learned skills to advanced methods of accounting such as Employee’s & Employer’s Payroll, Accounting for Merchandising Business, Sales, & Cash Receipts, Purchase & Cash Payments, Special Journals, Voucher System, Long-Term Assets, and Partnerships.

Course Outcomes	Course Assessments:
A strong understanding of the accounting merchandising business.	Exams Assignments with Rubrics Observation Checklist Portfolio
A strong understanding of sales and cash receipts.	
A strong understanding of purchases and cash payments.	
A strong understanding of the voucher system.	
An ability to apply accounting knowledge and skills for the business world.	
A strong ability to prepare special journals.	
A strong ability to analyze financial transactions in merchandising and the cost of goods calculations.	
A strong ability to analyze and use the double entry framework.	
A strong ability to prepare financial statements for a merchandise business.	
A strong knowledge of the accounting process.	
An ability to communicate the language of business.	

Connections to Program Assessment (Course-Embedded Measures)

Course Activities

Week	Date	Class Topics/Reading	Assignment	Supplements	Assessments
1	January 17-28	Pre-Assessment and Syllabi Review 01/17 Holiday – MLK Day 01/19-20-Late Registration 01/21–Last day to Add/Drop	<ul style="list-style-type: none"> • Adaptive Plan • Reading • Homework 	• Ebook	Pre-Assessment Test
2	January 24-28	Chapter 10 <i>Accounting for Sales and Cash Receipts</i> Pg. 355 * Lecture	<ul style="list-style-type: none"> • Adaptive Plan • Reading • Homework 	<ul style="list-style-type: none"> • ebook • Videos • Powerpoint 	

3	January 31– February 4	Cont. Chapter 10 Exercises & Review Homework Due & Test	<ul style="list-style-type: none"> • Reading • Homework • Chapter Test 	<ul style="list-style-type: none"> • ebook • Videos • Powerpoint 	
4	February 7-11	Chapter 11 <i>Accounting for Purchases and Cash Payments</i> Pg. 399 * Lecture	<ul style="list-style-type: none"> • Adaptive Plan • Reading • Homework 	<ul style="list-style-type: none"> • ebook • Videos • Powerpoint 	
5	February 14-18	Cont. Chapter 11 Exercises & Review Homework Due & Test	<ul style="list-style-type: none"> • Reading • Homework • Chapter Test 	<ul style="list-style-type: none"> • ebook • Videos • Powerpoint 	
6	February 21-25	Chapter 12 <i>Special Journals</i> Pg. 441* Lecture 02/21 Holiday-President’s Day 02/25 Graduation Petition due	<ul style="list-style-type: none"> • Adaptive Plan • Reading • Homework 	<ul style="list-style-type: none"> • ebook • Videos • Powerpoint 	
7	February 28- March 4	Cont. Chapter 12 Exercises & Review Homework Due & Test	<ul style="list-style-type: none"> • Reading • Homework • Chapter Test 	<ul style="list-style-type: none"> • ebook • Videos Powerpoint 	
8	March 7-11	Chapter 13 <i>Accounting for Merchandise Inventory</i> Pg. 488 * Lecture 03/07-11 Midterm Week 03/07 Midterm Exam	<ul style="list-style-type: none"> • Adaptive Plan • Reading • Homework 	<ul style="list-style-type: none"> • ebook • Videos Powerpoint 	
9	March 14-18	Cont. Chapter 13 Exercises & Review Homework Due & Test 03/14-18 Spring Break	<ul style="list-style-type: none"> • Reading • Homework • Chapter Test 	<ul style="list-style-type: none"> • ebook • Videos Powerpoint 	
10	March 21-25	Chapter 14 <i>Adjustments for a Merchandise Business</i> Pg. 525 * Lecture	<ul style="list-style-type: none"> • Adaptive Plan • Reading • Homework 	<ul style="list-style-type: none"> • ebook • Videos Powerpoint 	
11	March 28-April 1	Cont. Chapter 14 Exercises & Review Homework Due & Test 03/31 Last day to withdraw with “W”	<ul style="list-style-type: none"> • Reading • Homework • Chapter Test 	<ul style="list-style-type: none"> • ebook • Videos • Powerpoint 	
12	April 4-8	Chapter 15 <i>Financial Statements and Year-End Accounting for a Merchandising Business</i> Pg. 566 * Lecture	<ul style="list-style-type: none"> • Adaptive Plan • Reading • Homework 	<ul style="list-style-type: none"> • ebook • Videos • Powerpoint 	

13	April 11-15	Cont. Chapter 15 Exercises & Review	<ul style="list-style-type: none"> • Reading • Homework 	<ul style="list-style-type: none"> • ebook • Videos • Powerpoint 	
14	April 18-22	Cont. Chapter 15 Homework Due & Test	<ul style="list-style-type: none"> • Homework • Chapter Test 	<ul style="list-style-type: none"> • ebook 	
15	April 25-29	Part 1 – Comprehensive Problem 2: Accounting Cycle with Subsidiary Ledgers, Part 1 Pg. 614-616	<ul style="list-style-type: none"> • Reading • Homework 	<ul style="list-style-type: none"> • ebook 	
16	May 2-6	Continue Part 1 – Comprehensive Problem 2	<ul style="list-style-type: none"> • Reading • Homework 	<ul style="list-style-type: none"> • ebook 	
17	May 9-13	05/9-12 Finals Week 05/10 All assignments due 05/12 Grades due to the Registrar 05/13 Spring Graduation			Post Assessment Test

Grading Plan

A = 100-90%
 B = 89-80%
 C = 79-70%
 D = 69-60%
 F = 59% or less

Assignment Policies:

The above grading plan will be followed in this course. CengageNOWv2 (CNOWv2) is a learning management system to be use for this course. Videos are embedded in Blackboard and CengageNOWv2 to assist with your comprehension. Required assignments have specific deadlines.

The Adaptive Study Plan (ASP) is an introductory to each chapter topic and is worth 50 points. The ASP will be due the first week beginning in the new chapter week on Fridays by 11pm. There is no grace period and due on the same day by 11pm.

CNOWv2 will generate the homework assignment consisting of exercises, problems, and mastery problems online for each chapter consisting of (10) ten problems and worth 100 points. Due dates will be enforced, and a 10% late penalty will be imposed for each day it's late up to three days. Thereafter assignments will not be accepted. Homework, Mastery Problems, Chapter Tests are due every other week on Sundays.

Chapter tests will be made available on Fridays and due for submission on Sundays by 11pm. Chapter tests are worth 100 points and will be generated in CNOWv2 consisting of (15) fifteen problems. Chapter tests will consist of true or false, multiple choice, and working problem solutions. The results of all the assignments and tests will be recorded to constitute your cumulative grade.

Course Policies:

It is the intent of this course to follow the textbook's chapters 10-15 as described.

If you are struggling with your work email your instructor immediately to seek assistance. There are additional tools or resources in your online environment for tutorship, and/or further explanation. At all costs avoid missing deadlines as this will hinder your grade status. Feedback to homework is provided for clarification of assignments.

This course is being offered in class instructions however as your facilitator you can contact me through email as needed. I will respond within a 24-hour period or less. I am also available for a face-to-face meeting by appointment only and we will adhere to the CDC guidelines as well as the Covid-19 NTU Classroom protocols.

Grading Policy

Students must do their own work. Cheating and plagiarism are strictly forbidden. Cheating includes (but is not limited to) plagiarism, submission of work that is not one's own, submission or use of falsified data, unauthorized access to exams or assignments, use of unauthorized material during an exam, or supplying or communicating unauthorized information for assignments or exams.

Participation

Students are expected to attend and participate in all class activities. Points will be given to students who actively participate in class activities including guest speakers, field trips, laboratories, and all other classroom events.

Cell phone and headphone use

Please turn cell phones off **before** coming to class. Cell phone courtesy is essential to quality classroom learning. Headphones must be removed before coming to class.

Attendance Policy

Students are expected to attend all class sessions. If more than ten minutes late, students will be counted as absent. A percentage of the student's grade will be based on class attendance and participation. Absence from class, regardless of the reason, does not relieve the student of responsibility to complete all course work by required deadlines. Furthermore, it is the student's responsibility to obtain notes, handouts, and any other information covered when absent from class and to arrange to make up any in-class assignments or tests if permitted by the instructor. Incomplete or missing assignments will necessarily affect the student's grades. Instructors will report excessive and/or unexplained absences to the Counseling Department for investigation and potential intervention. **Instructors may drop students from the class after three (3) absences unless prior arrangements are made with the instructor to make up work and the instructor deems any excuse acceptable.**

Study Time Outside of Class for Face-to-Face Courses

For every credit hour in class, a student is expected to spend two hours outside of class studying course materials.

Study Time for Hybrid or Blended Courses

For a hybrid or blended course of one credit hour, a student is expected to spend three hours per week studying course materials.

Study Time for Online Courses

For an online course of one credit hour, a student is expected to spend four hours per week studying course materials.

Academic Integrity

Integrity (honesty) is expected of every student in all academic work. The guiding principle of academic integrity is that a student's submitted work must be the student's own. Students who engage in academic dishonesty diminish their education and bring discredit to the University community. Avoid situations likely to compromise academic integrity such as: cheating, facilitating academic dishonesty, and plagiarism; modifying academic work to obtain additional credit in the same class unless approved in advance by the instructor, failure to observe rules of academic integrity established by the instructor. **The use of another person's ideas or work claimed as your own without acknowledging the original source is known as plagiarism and is prohibited.**

Diné Philosophy of Education

The Diné Philosophy of Education (DPE) is incorporated into every class for students to become aware of and to understand the significance of the four Diné philosophical elements, including its affiliation with the four directions, four sacred mountains, the four set of thought processes and so forth: Nitsáhákees, Nahát'á, Íina and Siih Hasin which are essential and relevant to self-identity, respect and wisdom to achieve career goals successfully.

At NTU's Zuni Campus, the A:shiwí Philosophy of Education offers essential elements for helping students develop Indigenous and Western understandings. Yam de bena: dap haydoshna: akkya hon detsemak a:wannikwa da: hon de:tsemak a:ts'umme. *Our language and ceremonies allow our people to maintain strength and knowledge.* A:shiwí core values of hon i:yyułashik'yanna:wa (respect), hon delank'oha:willa:wa (kindness and empathy), hon i:yyayumóla:wa (honesty and trustworthiness), and hon kohoł lewuna:wediyahnan, wan hon kela i:tsemanna (think critically) are central to attaining strength and knowledge. They help learners develop positive self-identity, respect, kindness, and critical thinking skills to achieve life goals successfully.

Students with Disabilities

Navajo Technical University is committed to serving all students in a non-discriminatory and accommodating manner. Any student who feels that she or he may need special accommodations should contact the Accommodations Office (<http://www.navajotech.edu/student-services#accomodations-services>) in accordance with the university's Disability Accommodations Policy (see http://www.navajotech.edu/images/about/policiesDocs/Disability_Exhibit-A_6-26-2018.pdf).

Email Address

Students are required to use NTU's email address for all communications with faculty and staff.

Final Exam Date: May 10, 2022