



School of Business

Wayland Mission Statement

Wayland Baptist University exists to educate students in an academically challenging, learning-focused, and distinctively Christian environment for professional success, and service to God and humankind.

Contact Information

Course ACCT 2306 Section HI01 – Principles of Accounting II

Campus Kapolei, Hawaii Campus

Term/Session Spring II, 2025

Instructor: Ernesto Balbas

Office Phone Number/Cell #: 808-256-5765

WBU Email Address: ernesto.balbas@wayland.wbu.edu

Office Hours, Building, and Location: Available immediately before and after scheduled class sessions.

Also available by appointment between 6-8 PM HST on Wednesday and Thursday via Collaborate.

Class Meeting Time and Location: Tuesday, 5:30PM –

Disability Statement: In compliance with the Americans with Disabilities Act of 1990 (ADA), it is the policy of Wayland Baptist University that no otherwise qualified person with a disability be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity in the university. The Disability Services Coordinator and Academic Coach serves as the coordinator of students with disabilities and must be contacted concerning accommodation requests. Office: (806) 291-1057. Documentation of a disability must accompany any request for accommodations.

Course Requirements and Grading Criteria

Chapter homework is due prior to the beginning of each class session. There will be a quiz at the end of each Chapter, a Midterm, and a Final Exam. All students are fully expected to read each Chapter and to participate during class exercises and lectures.

Category	Weight of Points:	The University has a standard grade scale
Final	30%	A = 90-100
Midterm	30%	B = 80-89
Quizzes	20%	C = 70-79
Homework	13%	D = 60-69
Participation	7%	F = Below 60

Student Grade Appeals Students shall have protection through orderly procedures against prejudices or capricious academic evaluation. A student who believes that he or she has not been held to realistic academic standards, just evaluation procedures, or appropriate grading, may appeal the final grade given in the course by using the student grade appeal process described in the Academic Catalog. Appeals may not be made for advanced placement examinations or course bypass examinations. Appeals are limited to the final course grade, which may be upheld, raised, or lowered at any stage of the appeal process. Any recommendation to lower a course grade must be submitted through the Vice President of Academic Affairs to the Faculty Assembly Grade Appeals Committee for review and approval. The Faculty Assembly G7 (p)-0.6 (a)-8.4 (s)-3.4(c)1.2 culty As (n)-0.6 (a)-2.9edñh .2 (i)-6 (a)-2. (i)-1.5 (o)-9.6 (u)-6