

Business Department Course Outline

ACCT 2023 PRINCIPLES OF ACCOUNTING II (F, S)

Catalog Description:

Continues the presentation begun in Accounting I with emphasis on the corporate form of business cost accounting and managerial analysis.

Prerequisite:

ACCT 2013 Principles of Accounting I

Credit Hours/Contact Hours/Load Hours:

3/3/3

Target Audience / Transferability:

Designed for students majoring in some area of business administration, this course presents the fundamentals of financial and management accounting specifically focuses on corporations. This course will transfer to most four-year institutions.

Student Learning Outcomes:

Students completing this course will:

- Use advanced accounting vocabulary.
- Prepare corporation financial statements.
- Prepare managerial and cost accounting reports.
- Analyze and record business transactions.
- Compute standard ratios and use those ratios in financial analysis.
- Be able to use basic math, algebra and reasoning skills to solve homework assignments that will further understanding of the accounting system.
- Describe the impact various accounting controls have on the business.

Topics:

- Issuing Stock
- Dividends
- Bonds
- Statement of Cash Flows
- Financial Statement Analysis
- Management Accounting
- Cost Accounting
- Budgets

Forms of Assessment:

Exams including vocabulary and problem solving, accounting worksheets, homework and assignments, quizzes.

Rev. 7/2019