COURSE INFORMATION

COURSE TITLE
ACC122: Principles of Accounting II

COURSE DESCRIPTION
This course continues the study of accounting principles as applied to business organizations. Major topics include corporate equity and debt financing, investments, cash flow statements, financial analysis, budgeting, cost, and managerial accounting.

CREDIT HOURS
4.0

SUGGESTED PREREQUISITE KNOWLEDGE
It is recommended that students have a solid understanding of basic accounting principles and concepts, such as would be provided by the completion of Principles of Accounting I.

CCCOnline Course Policies
The CCCOnline Course Policies page contains information about the student's role in the classroom, grading policies, and rights and responsibilities.
COURSE MATERIALS

Your textbook is available online as an eText. You do not need to purchase any additional materials. For specific information on refund policies and the optional black and white textbook with the chapters covered in this course that is available for purchase please contact the CCCOnline bookstore.

The module readings in the eText will give you a solid basis for understanding the accounting policies and procedures used in corporate and managerial accounting. The readings will also demonstrate how to record and report transactions as well as the context for management reporting needs in the business world.

MINIMUM COMPUTER REQUIREMENTS

To complete this course, you will need regular access to a computer from which you can get to the internet and use email. In order to ensure that your course functions properly, you must run the System Check. This is a CRITICAL STEP and taking the time to do it now will eliminate a tremendous amount of frustration for you later. To run the System Check, click Tools in the course NavBar and then click System Check.

REQUIRED eTEXT

MAIN eTEXT


DIGITAL MATERIALS ACCESS AND SETUP

This course uses WileyPlus which contains the eText in addition to interactive media content to help you remember what you learn.

- Visit the WileyPlus Course Start page for details on first access of the materials.

To make sure your computer is set up correctly to access the eText and other digital content, review the WileyPlus Technical Support page, also linked in the Technical Support Module.
COURSE COMPETENCIES AND OUTCOMES

STUDENT COMPETENCIES

The competencies you will demonstrate in this course are as follows:

A. Extend the concepts and principles used in the accounting profession for business organizations.
B. Analyze equity transactions for corporations.
C. Prepare equity transactions for corporations.
D. Summarize equity transactions for corporations.
E. Analyze transactions related to long-term liabilities.
F. Prepare transactions related to long-term liabilities.
G. Summarize transactions related to long-term liabilities.
H. Define the reporting requirements of investments.
I. Identify the reporting requirements of investments.
J. Prepare the statement of cash flows.
K. Analyze the statement of cash flows.
L. Evaluate the statement of cash flows.
M. Interpret financial statements using various financial analysis tools.
N. Describe basic managerial accounting concepts.
O. Identify basic managerial accounting concepts.
P. Apply basic managerial accounting concepts.
Q. Interpret cost behavior and Cost-Volume-Profit analysis.
R. Demonstrate the use of budgets, planning, and control.
S. Analyze activities related to cost systems.
T. Summarize activities related to cost systems.

The module outcomes that will permit you to demonstrate course competencies are:

MODULE 1

<table>
<thead>
<tr>
<th>Outcomes</th>
<th>Competencies</th>
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</thead>
<tbody>
<tr>
<td>1. Analyze and record equity transactions for corporations</td>
<td>A, B, C, D</td>
</tr>
<tr>
<td>2. Create financial reports for corporations</td>
<td>A, B, C, D</td>
</tr>
</tbody>
</table>
### Module 2

**Outcomes**
1. Analyze and record long-term liability transactions
2. Analyze and record investments in debt and equity security transactions
3. Report long-term liabilities and investments

**Competencies**
- A, E, F, G
- A, H, I
- A, G, I

### Module 3

**Outcomes**
1. Prepare a statement of cash flows
2. Analyze and interpret the four major financial statements

**Competencies**
- A, J
- A, K, L, M

### Module 4

**Outcomes**
1. Identify and apply managerial accounting concepts
2. Analyze and report activities using a job cost system

**Competencies**
- A, N, O, P
- A, P, S, T

### Module 5

**Outcomes**
1. Interpret key operating measurements using cost-volume-profit analysis
2. Prepare and analyze budgets

**Competencies**
- A, Q
- A, R
GRADING AND EVALUATION

METHODS
Evaluation includes a combination of discussion participation, assignments, and examinations. A rubric is provided for discussions.

GRADING POLICIES
Mark all module due dates on your calendar for this class. You may submit assignments AHEAD of schedule. One late assignment will be accepted for 50% credit if you notify your instructor prior to the due date. Discussion participation and exams will not be accepted for points beyond the due date. No coursework will be accepted for points beyond the last day of the course.

SUMMARY OF GRADING

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discussions (10 @ 25 points each)</td>
<td>250</td>
<td>25%</td>
</tr>
<tr>
<td>Homework (10 @ 25 points each)</td>
<td>250</td>
<td>25%</td>
</tr>
<tr>
<td>Comprehensive Problem Assignments (5 @ 50 points each)</td>
<td>250</td>
<td>25%</td>
</tr>
<tr>
<td>Examinations (5 @ 50 points each)</td>
<td>250</td>
<td>25%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>1,000</td>
<td>100%</td>
</tr>
</tbody>
</table>

Grading Scale
A = 90 to 100%  B = 80 to 89%  C = 70 to 79%  D = 60 to 69%  F = 59% and below

DISCUSSIONS
Discussions are graded using the Discussion Rubric attached to each discussion topic.

HOMEWORK AND COMPREHENSIVE PROBLEM ASSIGNMENTS
Homework and Comprehensive Problem Assignments are graded for accuracy.

EXAMINATIONS
Examinations are graded for accuracy.
COURSE SCHEDULE
The Schedule is subject to change as needed.

This page summarizes all of the graded assignments, discussions, quizzes, and reading assignments for the course. If you want, you can print it out and post it somewhere handy.

All assignments are described in detail on the Module Assignment pages. If you have questions check there and/or send me an e-mail.

This course is not self-paced and is not open-exit. All assignments, quizzes, discussions, etc., are to be completed by no later than 11:59 pm MST/MDT of the due date.

NOTE: Important CCCOnline semester dates (e.g., drop/withdraw/term end) appear on the CCCOnline calendar.

MODULE 1
Reading/Assignments/Exams Due Dates
Chapters 13 and 14
Student Introductions Discussion
Chapter 13 Homework
Discussion 1
Chapter 14 Homework
Comprehensive Problem Assignment
Examination

MODULE 2
Reading/Assignments/Exams Due Dates
Chapters 15 and 16
Discussion 1
Chapter 15 Homework
Discussion 2
Chapter 16 Homework
Comprehensive Problem Assignment
Examination

MODULE 3
Reading/Assignments/Exams Due Dates
Chapters 17 and 18
Discussion 1
Chapter 17 Homework
Discussion 2
Chapter 18 Homework
Comprehensive Problem Assignment
Examination
**MODULE 4**

**Reading/Assignments/Exams**
Chapters 19 and 20
Discussion 1
Chapter 19 Homework
Discussion 2
Chapter 20 Homework
Comprehensive Problem Assignment
Examination

**Due Dates**

**MODULE 5**

**Reading/Assignments/Exams**
Chapters 22 and 24
Discussion 1
Chapter 22 Homework
Discussion 2
Chapter 24 Homework
Comprehensive Problem Assignment
Examination

**Due Dates**

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