NORTHEASTERN TECHNICAL COLLEGE
COURSE OUTLINE

COURSE: | PREFIX NO. | EFFECTIVE DATE | NEXT REVIEW DATE
---|---|---|---
ACC | 102 | August 2013 | August 2014

TITLE: | CREDITS | CONTACTS | CLASS - LAB - TOTAL
---|---|---|---
Accounting Principles II | 3 | 3 | 0 | 3

PREREQUISITES: ACC 101 or ACC 112 with grade of “C” or better

DESCRIPTION: Level I: This course emphasizes managerial accounting theory and practice in basic accounting and procedures for cost accounting, budgeting, cost-volume analysis, and financial statement analysis.

Level II: Methods of accounting, reporting and control to include the accounting for merchandising and manufacturing enterprises. The relationship of accounting to decision-making is included with special statements and their analysis.

TEXTBOOK(S) OR ALTERNATIVE: College Accounting by Dansby, 5th ed.

MATERIALS (specifying those to be purchased by student): Textbook and calculator

COLLATERAL READING: N/A

CLASS MANAGEMENT ACTIVITIES (Attendance, tardies, testing, etc.):

Academic Honesty: The basis for grading is always the student’s own work. Cheating, plagiarism, collusion and falsification all will result in a grade of “0” or "F" on the work involved and may lead to further disciplinary action. Refer to the College Catalog and Student Code Book.

Absences: Twenty percent (20%) of scheduled classes will be the maximum number allowed. There are no unexcused absences except those verified by other instructors for field trips or school related assignments. A student with a doctor's excuse will be able to make up missed work, but the absence is still counted toward the twenty percent.

Tardies: A student is tardy if he/she arrives for class after the instructor has checked the class roll. Three tardies will count as one absence. Any student who shows up for class more than ten minutes late will be counted as absent for that class. Any student who is tardy more than eight times will be dropped from the class.

Testing: If a student misses a test it will be placed in the Success Center for completion. The student must take the test before the next scheduled class meeting. If the student returns to class
before taking the missed test the instructor will dismiss the student so the test can be completed during class time.

Assigned Work: If an assignment is given to the class while a student is absent, he/she is required to turn in the work on the first day back in class. It is the student’s responsibility to retrieve all notes and class work assigned before the next scheduled class date.

Classroom Etiquette: An integral part of an education is developing a sense of integrity and responsibility not only toward ourselves but also toward others. In the classroom, as on the job or in your home, exhibiting appropriate behavior reflects on your maturity. Arriving late to class, being unprepared, inappropriate talking while class is in session, etc. negatively reflect on you and your fellow students. Please be considerate.

Disabilities Statement: Students with disabilities are encouraged to contact the Dean of Student Services to discuss needs or concerns as they pursue an academic program and participate in campus life. The Dean of Student Services will provide guidance regarding official documentation of disabilities and/or accommodation of needs. (See College Catalog)

Student ID: It is mandatory that every student wear his or her student ID at all times when on the Cheraw campus.

During the first week of classes, the instructor will issue a reminder to wear the ID. This reminder is a warning.

After the first week of classes, instructors are required to dismiss students without ID from class. The student may get his/her ID (or a new one in Student Services for $3.00) and return to class before the midpoint of the class. If the student cannot get an ID and return to class by the midpoint, the instructor will record the absence.

RESOURCES (A-V, persons, tools/equipment): Handouts and examples on doc cam

COURSE TOPICAL OUTLINE (List topics and sub-topics of course) and Calendar or approximate length of time devoted to topic.

TENTATIVE COURSE OUTLINE

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<th>CHAPTER</th>
<th>TOPIC</th>
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<td>Accounting for Plant Assets and Depreciation</td>
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<td>17</td>
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<td>Corporations - Formation and Paid-In Capital</td>
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COURSE TOPICAL OUTLINE

CHAPTER
20 Corporations, Earnings and Distributions
21 Long Term Liabilities and Investments
23 Financial Statement Analysis
25 Manufacturing Accounting - Introduction
26 Job Order and Process Cost
27 Budgeting and Standard Costing

LEARNING OUTCOMES/OBJECTIVES OF COURSE: Upon successful completion of the course, the student should be able to perform the following tasks:

1. procedures for accounting for deferrals and accruals;
2. basic partnership accounting procedures;
3. basic corporate accounting procedures;
4. proper accounting for long term liabilities and investments;
5. perform financial statement analysis;
6. account for department and branch separations;
7. describe core manufacturing accounting principles;
8. perform basic governmental accounting procedure.

INSTRUCTIONAL METHODS TO COMPLETE LEARNING OUTCOMES/OBJECTIVES: Instructor will lecture on each chapter, students will be given problem assignments and review the completed homework problems with the use of transparencies and overhead projector.

EVALUATIVE METHODS TO APPRAISE OBJECTIVES: Grades determined by the following:

Homework/Assignments - 20%
Chapter Tests - 60%
Final Exam - 20%

GRADING:

A = 93 - 100
B = 85 - 92
C = 77 - 84
D = 69 - 76
F = Below 69