



COURSE INFORMATION SHEET

Note: If a more detailed, instructor/section-specific course information sheet is required, please contact the department.

DEPARTMENT:

Business Administration/Economics

COURSE:

ACC102 ACCOUNTING PRINCIPLES II

COURSE DESCRIPTION:

A continuation of the basic principles of financial accounting with respect to a corporation. The course deals with the development of accounting theory with emphasis on managerial techniques for interpretation and use of data in planning and controlling business activities. 4 Class Hours, 4 Credits.

COURSE PREREQUISITES:

ACC 101 with a grade of C or higher, or the sequence ACC 110 and ACC 111 with an average grade of at least C.

COURSE LEARNING OUTCOMES:

1. Explain how to account for corporation transactions such as stock, dividends, or treasury stock.
2. Prepare a statement of cash flows using the indirect method.
3. Apply managerial costing concepts relating to all manufacturing cost elements.
4. Perform basic financial analysis, which may include ratio analysis, incremental analysis or cost-volume-profit analysis.
5. Analyze budget reports.
6. Utilize capital budgeting techniques for decision-making.