

Moberly Area Community College Common Syllabus

ACC102 Accounting II Current Term

Instructor:

Office number:

Office hours:

Response Time: I typically respond to student emails with 24 hours, Monday through Friday.

Contact information:

Classroom number:

Section number(s):

Class days and time:

Catalog Description: ACC102 Accounting II (3-0-3)

This is a continued study of accounting principles and procedures. This study includes partnerships and corporations, revenue concepts and statement analysis, accounting for plant assets, and introduces managerial accounting concepts.

Prerequisite/Corequisite: ACC101 Accounting I

Text(s): Warren. *Accounting*. 29th Edition. Cengage Learning.

The text is an ebook included in your course fees. A loose-leaf option is available in the bookstore for your convenience.

Other Required Materials:

Purpose of Course:

To build upon the study of accounting principles and procedures taught in ACC101, thereby preparing students for further study at a four-year institution or to continue in the AAS program.

Course Outcomes:

Upon successful completion of this course, students will be able to:

- CO 1: Perform the accounting for fixed assets, intangible assets and natural resources.
- CO 2: Illustrate the accounting for bonds.
- CO 3: Illustrate the accounting for partnerships.
- CO 4: Illustrate the accounting for corporations.
- CO 5: Prepare a Statement of Cash Flows.
- CO 6: Analyze company's financial statements using analytical measurements.
- CO 7: Define basic managerial accounting concepts.

- CO 8: Use job order costing.
- CO 9: Use process costing.

Course Content:

- CO 1: Ch 9 – Long-Term Assets: Fixed and Intangible
- CO 2: Ch 11 – Liabilities: Bonds Payable
- CO 3: Ch 12 – Accounting for Partnerships and Limited Liability Companies
- CO 4: Ch 13 - Corporations: Organization, Stock Transactions, and Dividends
- CO 5: Ch 14 – Statement of Cash Flows
- CO 6: Ch 15 - Financial Statement Analysis
- CO 7: Ch 16 – Introduction to Managerial Accounting
- CO 8: Ch 17 - Job Order Costing
- CO 9: Ch 18 - Process Cost Systems

Statement to Connect Course with Institutional Student Level Outcomes:

In compliance with MACC's Institutional Student Level Outcomes, the student who successfully completes this course will be able to meet the following institutional learning outcomes:

- **Managing Information:** Students will demonstrate the ability to discern when there is a need for information; and to identify, locate, evaluate, and effectively and responsibly use and share that information for the problem at hand.

EVALUATION OF STUDENT LEARNING

Grade Scale:

A = 90-100%

B = 80-89%

C = 70-79%

D = 60-69%

F = 59 and below

Evaluation:

(State the way learning objectives will be measured. They may be measured through, but not limited to, the following: objective and essay questions, papers, quizzes, oral presentations, class participation, small group work, and/or projects.)

Description of Major Assignment(s)/Project(s):

INSTRUCTOR POLICIES

Tardiness:

Per instructor's policy

Make-up and late work:

Per instructor's policy

Extra-credit work:

Per instructor's policy

Schedule of Student Assignments/Activities:

(Instructors will identify a Student Assignment/Activities schedule. Instructors have the prerogative to construct the schedule by class periods, weeks, or an overview of topics to be covered.)

Other:

List any other instructor policies

COLLEGEWIDE POLICIES:

All faculty and students need to be aware of collegewide policies and procedures. Statements on Academic Dishonesty, ADA, Attendance, Title IX, and other important collegewide policies can be accessed by clicking on the following: [Collegewide Policies in Student Resources](#).