

CLASS NUMBER AND NAME:	ACN170B FUNDAMENTALS OF ACCOUNTING IIB
TOTAL CLOCK HOURS / UNITS:	24 Hours / 2 Units
PREREQUISITES:	ACN170A – Fundamentals of Accounting IIA
TEXTS AND MATERIALS:	<p><i>College Accounting</i>, 15th Edition, by John E. Price, M. David Haddock, and Michael Farina; McGraw-Hill Publishing Company: 1-30 Chapters (ISBN 9781309074824) 1-13 Chapters (9781309074831) <i>Working Papers, Study Guide</i> (ISBN 9781309073865) (ISBN 9781309082065)</p> <p><i>Working Papers, Study Guide</i> (ISBN 9780077639891) (ISBN 9780077639884) <i>Student Guide for QuickBooks 2014</i> (ISBN 9780077639877)</p> <p>1 Jump Drive</p>
CLASS DESCRIPTION:	Preparation of budgets and analysis of variances. Use of responsibility accounting to evaluate decentralized operations. Application of managerial techniques to business decisions, including product pricing and capital investment.
CLASS OBJECTIVES:	<ol style="list-style-type: none">1. To understand the concepts of departmentalized profit and cost centers.2. To learn how to use cost behavior to develop budgets.3. To explore cost-revenue analysis for decision making.
CLASS FORMAT OVERVIEW:	The material will be presented in a lecture-discussion format, and students should be prepared to present solutions to the exercises and problems at the end of each chapter.

REQUIREMENTS:

Time spent in preparation for or reflection on course lecture will approximate two hours outside of class for each lecture credit hour utilized by the instructor in delivery of the material and ¼ hour outside of class for each hour of structured lab time.

TESTING AND FINAL GRADE:

Tests must be taken on the scheduled day. A 10% penalty will be assessed for late tests. Exceptions may be made at the instructor’s discretion. There are three tests that must be taken to satisfactorily complete the course. The final grade for the class will be based 80% on test scores and 20% on instructor’s course requirements.

GRADING POLICIES:

90 - 100%	A
80 - 89%	B
70 - 79%	C
60 - 69%	D
Below 60%	F

ANTICIPATED LEARNING

1. Create departmental income statements for profit centers.

OUTCOMES:

2. Prepare fixed and flexible budgets for manufacturing costs.
3. Utilize a cost revenue analysis process to make pricing and purchasing decisions.
4. The student must demonstrate attainment of these Learning Outcomes by earning a passing score on the tests. The minimum passing score is a D.

CLASS SCHEDULE:

See Accompanying Schedule for Daily Assignments

Test 1	Chapter 25
Test 2	Chapter 29
Test 3	Chapter 30

CONFERENCES:

Please see instructor.

Fundamentals of Accounting II-ACN170B

6 Week	Topics	Assignments	Submit Dates	Grade
Week 1	Chapter 25 Departmentalized Profit & Cost Centers	Read Chap 25 Prob. 25-1A		
Week 2		Prob. 25-2A Chapter 25 Test		
Week 3	Chapter 29 Controlling Manufacturing Costs: Standard Costs	Read Chap 29 Prob. 29-1A Prob. 29-2A		
Week 4		Prob. 29-3A Prob. 29-4A Chapter 29 Test		
Week 5	Chapter 30 Costs Revenue Analysis for Decision Making	Read Chap 30 Prob. 30-1A Prob. 30-2A		
Week 6		Prob. 30-3A Prob. 30-4A Chapter 30 Test		

The instructor reserves the right to adjust this schedule as necessary to meet the course objectives.