

CLASS NUMBER AND NAME:	ACN170D FUNDAMENTALS OF ACCOUNTING IID
TOTAL CLOCK HOURS / UNITS:	24 Hours / 2 Units
PREREQUISITES:	ACN170C – Fundamentals of Accounting IIC
TEXTS AND MATERIALS:	<p><i>College Accounting</i>, 14th Edition, by John E. Price, M. David Haddock, and Michael Farina; McGraw-Hill Publishing Company (ISBN 9780077862398) (ISBN 9781259284878)</p> <p><i>Working Papers, Study Guide</i> (ISBN 9780077639891) (ISBN 9780077639884)</p> <p><i>Student Guide for QuickBooks 2014</i> (ISBN 9780077639877)</p>
1 Jump Drive CLASS DESCRIPTION:	Theory of accounting for principles and reporting standards including composition of the cash flow statement and financial statement analysis.
CLASS OBJECTIVES:	<ol style="list-style-type: none">1. To create reports based on accounting principles and standards.2. To learn how to measure profitability, financial strength and liquidity of company through statement examination.3. To distinguish between operating, investing, and financing activities as outlined in the statement of cash flows.
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. 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 OUTCOMES:

1. Prepare proper reports according to the rules and regulations of the accounting profession.
2. Compute and interpret financial ratios and recognize shortcomings in financial statement analysis.
3. Create the statement of cash flows using the indirect method and the direct method.
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 14
Test 2	Chapter 23
Test 3	Chapter 24
Test 4	Mini-Practice Set 3 Test

CONFERENCES:

Please see instructor.

Fundamentals of Accounting II-ACN170D

6 Week	Topics	Assignments	Submit Dates	Grade
Week 1	Chapter 14 Accounting Principles & Reporting Standards	Read Chap 14 Prob. 14-1A Prob. 14-2A Prob. 14-5A		
Week 2		Prob. 14-3A Prob. 14-4A Chapter 14 Test		
Week 3	Chapter 23 Financial Statement Analysis	Read Chap 23 Prob. 23-1A Prob. 23-2A Prob. 23-3A Chapter 23 Test		
Week 4	Chapter 24 The Statement of Cash Flows	Read Chap 24 Prob. 24-1A Prob. 24-2A Prob. 24-3A Prob. 24-4A Chapter 24 Test		
Week 5	Corporation Accounting Cycle	Mini Practice – Set 3		
Week 6		Mini Practice – Set 3 Due		

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