

CLASS NUMBER AND NAME: ACN170A FUNDAMENTALS OF ACCOUNTING  
IIA

TOTAL CLOCK HOURS / UNITS: 24 Hours / 2 Units

PREREQUISITES: ACN160D – Fundamentals of Accounting ID

TEXTS AND MATERIALS: *College Accounting*, 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)  
*Working Papers, Study Guide*  
(ISBN 9781309073865) (ISBN 9781309082065)  
*Student Guide for QuickBooks 2014*  
(ISBN 9780077639877)  
1 Jump Drive

CLASS DESCRIPTION: Introduction to basic concepts of managerial  
accounting, with particular emphasis on  
manufacturing enterprises. Introduction to job and  
process cost accounting.

CLASS OBJECTIVES:

1. To understand the basic concepts in managerial  
accounting.
2. To learn the cost flows in different managerial  
accounting systems.
3. To create the various cost reports for  
management.

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

OUTCOMES:

1. Create the financial statements for a manufacturer.
2. Establish and maintain an accounting system for a manufacturer using job cost accounting.
3. Establish and maintain an accounting system for a manufacturer using process cost accounting.
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 26
Test 2	Chapter 27
Test 3	Chapter 28

CONFERENCES:

Please see instructor.

## Fundamentals of Accounting II-ACN170A

<b>6 Week</b>	<b>Topics</b>	<b>Assignments</b>	<b>Submit Dates</b>	<b>Grade</b>
<b>Week 1</b>	<b>Chapter 26 Accounting for Manufacturing Activities</b>	<b>Read Chap 26 Prob. 26-1A</b>		
<b>Week 2</b>		<b>Prob. 26-2A Chapter 26 Test</b>		
<b>Week 3</b>	<b>Chapter 27 Job Order Cost Accounting</b>	<b>Read Chap 27 Prob. 27-1A</b>		
<b>Week 4</b>		<b>Prob. 27-2A Chapter 27 Test</b>		
<b>Week 5</b>	<b>Chapter 28 Process Cost Accounting</b>	<b>Read Chap 28 Prob. 28-1A &amp; 28-2A</b>		
<b>Week 6</b>		<b>Prob. 28-3A Chapter 28 Test</b>		

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