

HOLMES COMMUNITY COLLEGE
COURSE SYLLABUS
Revised 5-12-17

ACC 2223

PRINCIPLES OF ACCOUNTING II

3 CREDIT HOURS

I. Catalog Description:

ACC 2223 - Principles of Accounting II (Prerequisite: ACC 2213). A continuation of ACC 2213. The topics to be covered include corporate accounting concepts, managerial accounting concepts and internal business decision making. Three lectures. Three hours credit.

II. Student Learning Outcomes:

Upon completion of the course, the student will be able to:

- A. Analyze and record transactions of debt and equity financing
- B. Differentiate between corporations, partnerships, and LLCs
- C. Prepare and interpret statement of cash flows
- D. Analyze financial statements
- E. Distinguish between manufacturing business accounting systems
- F. Apply managerial decision making techniques

III. Methods of Evaluation:

During the semester, homework, quizzes, and daily grades may be given in addition to major unit tests and a final exam. The departmental grading scale is:

Grading Scale:

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

IV. Resources:

Hornigren's Accounting, Miller-Nobles, Mattison, Matsumura; Pearson

The official mode of communication at Holmes Community College is via email through the Student Portal. Students are responsible for checking their Holmes email for announcements, assignments, etc.

V. Laboratory Topics:

Not applicable to ACC 2223 course offerings.

VI. Class Policies and Procedures:

To be determined by individual instructors in keeping with the *Policy and Procedures Guide* and *Bulletin* of Holmes Community College.

ADA Policy

Holmes Community College students with documented disabilities that qualify under the Americans with Disabilities Act (ADA) may apply for services with the Office of Disability Support Services or the CTE Student Services Coordinator to determine eligibility for educational accommodations. Disabilities covered by the ADA may include, but are not limited to, learning, psychiatric, physical disabilities and/or chronic health disorder(s). Students must request accommodations each semester they are in attendance. For names and/or further assistance, contact a counselor or discuss this with your instructor.