

**HOLMES COMMUNITY COLLEGE**  
**COURSE SYLLABUS**  
**Revised 07/19/2021**

**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 the types of 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:

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

**IV. Resources:**

Accounting, Warren/Jonick/Schneider; Cengage

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 through the Office of Disability Support Services (DSS) provides reasonable accommodations for students with disabilities. DSS verifies eligibility for accommodations and works with eligible students to develop and coordinate plans to provide those accommodations. DSS is committed to ensuring equal access to a quality education for qualified students with disabilities through the provision of reasonable academic accommodations and auxiliary aids which support the College standards and academic integrity.

The Office of Disability Support Services is committed to creating a positive campus environment where students with disabilities are encouraged to pursue careers on the basis of personal interest and ability. DSS is a non-fee generating program designed to meet the unique needs of HCC students with disabilities. Reasonable accommodations are offered in accordance with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act (ADA).

DSS staff may be contacted at (662) 472-9088.