

## **ACC 2223: Principles of Accounting II**

### **Southwest Mississippi Community College**

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#### **Catalog Description**

Prerequisite: ACC 1213. This course is designed to teach accounting for corporations and the basic concepts of managerial accounting. Emphasis is placed on corporations; financial statement analysis; concepts of managerial accounting; accounting systems for manufacturing operations; and decision analysis for planning and control. Four or five objective tests are administered during the semester. Three hours of lecture per week.

#### **Course Objective:**

The purpose of the course for the student 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

#### **Outcome Competencies**

The student will gain an understanding of the fundamentals of accounting theory and practice. The topics to be covered include managerial accounting concepts and internal business decisions.

#### **Text/Materials:**

9781305446052 Accounting, Cengage, Warren, Reeve Duchac

#### **Instructional Techniques**

1. Assigned textbook Chapter readings.
2. Posted lecture notes
3. Online sample completed exercises and problems with instructor's step- by-step instructions
4. Assigned homework problems for each chapter. Student must work and
5. Send to the instructor through the E-mail or Assignment method.
6. Discussion Board Forums

**Communication Policy:** E-mails, phone messages, and Canvas messages should be written in proper English. (Not text messaging language). The message should be clear

and concise. If you would like for me to call you back, please leave a short description of your question or issue, your name and phone number. Canvas messaging service is the preferred method of communication for students. Emails and Canvas emails will often be returned immediately, but ALL emails and Canvas messages will be returned within 24 hours, 48 hours on weekends

**Outcome Competencies:**

Upon successful completion of this course, the student should have a basic understanding of the accounting for corporations, analyses of accounting information, basic concepts of management accounting, product-costing systems, and decision analyses for planning and control.

**Evaluation and Grading**

There will be five unit tests including the final test. Unit tests will be multiple choice and problems. Homework assignments and practice tests will also be graded.

**Attendance Policy:**

To be counted present, students must log-in and access WORK at least once a week. Students not active for a period of more than one week, will be counted absent. Upon the third absence, the student will be withdrawn. \* MSVCC defines attendance in online courses as active participation in course learning activities. Attendance will be measured weekly and will be based upon documentable engagement with course content.

**Grading scale:**

10 Point

**Academic Honesty:**

Academic honesty is expected in this course on the same level as it is expected in our traditional on ground courses.

**Disability Statement**

If a student has a disability that qualifies under the Americans with Disabilities Act and requires accommodations, he/she should contact the Office of Disability Support Services for information on appropriate forms, policies and procedures.