

CLASS NUMBER AND NAME:	AC170A FUNDAMENTALS OF ACCOUNTING IIA
TOTAL CLOCK HOURS / UNITS:	25 Hours / 2.5 Units
PREREQUISITES:	AC160D – Fundamentals of Accounting ID
TEXTS AND MATERIALS:	<i>College Accounting</i> , 12 th Edition, by John E. Price, M. David Haddock, and Michael Farina; McGraw-Hill Publishing Company <i>Working Papers, Study Guide</i> <i>Student Guide for QuickBooks Pro</i> 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:	<ol style="list-style-type: none">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. Each student is scheduled in a lab hour where a teacher or lab assistant is available to answer questions.
REQUIREMENTS:	The assignments selected for grading must be turned in according to the instructor's schedule. The instructor will check the graded problems for accuracy, form, and neatness. Any late assignments will be penalized 10%.

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 70% on test scores and 30% 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*

AC170A: Test 1	Chapter 26
Test 2	Chapter 27
Test 3	Chapter 28

CONFERENCES: Please see instructor.