

CLASS NUMBER AND NAME:	AC170B FUNDAMENTALS OF ACCOUNTING IIB
TOTAL CLOCK HOURS / UNITS:	25 Hours / 2.5 Units
PREREQUISITES:	AC170A – Fundamentals of Accounting IIA
TEXTS AND MATERIALS:	<i>College Accounting</i> , 13 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:	Preparation of budgets and analysis of variances. Use of responsibility accounting to evaluate decentralized operations. Application of managerial techniques to business decisions, including product pricing and capital investment.
CLASS OBJECTIVES:	<ol style="list-style-type: none">1. To understand the concepts of departmentalized profit and cost centers.2. To learn how to use cost behavior to develop budgets.3. To explore cost-revenue analysis for decision making.
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 1. Create departmental income statements for profit centers.

OUTCOMES:

2. Prepare fixed and flexible budgets for manufacturing costs.
3. Utilize a cost revenue analysis process to make pricing and purchasing decisions.
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*

AC170B: Test 1	Chapter 25
Test 2	Chapter 29
Test 3	Chapter 30

CONFERENCES: Please see instructor.

Fundamentals of Accounting II-AC170B

5 Week	6 Week	3 Week	Topics	Assignments	Due Dates
Week 1	Week 1	Week 1	Chapter 25 Departmentalized Profit & Cost Centers	Read Chap 25 Prob. 25-1B	
	Week 2			Prob. 25-2B Chapter 25 Test	
Week 2	Week 3	Week 2	Chapter 29 Controlling Manufacturing Costs	Read Chap 29 Prob. 29-1B Prob. 29-2B	
Week 3	Week 4			Prob. 29-3B Prob. 29-4B Chapter 29 Test	
Week 4	Week 5	Week 3	Chapter 30 Costs Revenue Analysis for Decision Making	Read Chap 30 Prob. 30-1B Prob. 30-2B	
Week 5	Week 6			Prob. 30-3B Prob. 30-4B Chapter 30 Test	

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