

CLASS NUMBER AND NAME:	AC170D FUNDAMENTALS OF ACCOUNTING IID
TOTAL CLOCK HOURS / UNITS:	25 Hours / 2.5 Units
PREREQUISITES:	AC170C – Fundamentals of Accounting IIC
TEXTS AND MATERIALS:	<i>College Accounting</i> , 13 <sup>th</sup> 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:	Theory of accounting for principles and reporting standards including composition of the cash flow statement and financial statement analysis.
CLASS OBJECTIVES:	<ol style="list-style-type: none"><li>1. To create reports based on accounting principles and standards.</li><li>2. To learn how to measure profitability, financial strength and liquidity of company through statement examination.</li><li>3. To distinguish between operating, investing, and financing activities as outlined in the statement of cash flows.</li></ol>
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 LEARNING1. OUTCOMES:

1. Prepare proper reports according to the rules and regulations of the accounting profession.
2. Compute and interpret financial ratios and recognize shortcomings in financial statement analysis.
3. Create the statement of cash flows using the indirect method and the direct method.
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*

AC170D: Test 1	Chapter 14
Test 2	Chapter 23
Test 3	Chapter 24
Test 4	Mini-Practice Set 3 Test

CONFERENCES: Please see instructor.

## Fundamentals of Accounting II-AC170D

5 Week	6 Week	3 Week	Topics	Assignments	Due Dates
Week 1	Week 1	Week 1	Chapter 14 Accounting Principles & Reporting Standards	Read Chap 14 Prob. 14-1B Prob. 14-2B	
	Week 2			Prob. 14-3B Prob. 14-4B Chapter 14 Test	
Week 2	Week 3	Week 2	Chapter 23 Financial Statement Analysis	Read Chap 23 Prob. 23-1B Prob. 23-2B Prob. 23-3B	
Week 3	Week 4		Chapter 24 The Statement of Cash Flows	Read Chap 24 Prob. 24-1B Prob. 24-2B Prob. 24-3B Prob. 24-4B Chapter 23 & 24 Test	
Week 4	Week 5	Week 3	Corporation Accounting Cycle	Mini Practice – Set 3	
Week 5	Week 6			Mini Practice – Set 3 Due	

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