

COURSE OUTLINE

Revision: John Nordling, April 2008

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| DEPARTMENT: | Academic Programs |
| CURRICULUM: | Associate of Arts-Business |
| COURSE TITLE: | Principles of Accounting II |
| COURSE NUMBER: | ACCT& 202 |
| TYPE OF COURSE: | Academic Transfer |
| Special Requirement Met: | None |
| AREA(S) OF KNOWLEDGE: | None |
| COURSE LENGTH: | 1 quarter |
| CREDIT HOURS: | 5 |
| LECTURE HOURS: | 55 |
| LAB HOURS: | 0 |
| CLASS SIZE: | 35 |
| PREREQUISITES: | Recommended ACCT& 201 (Principles of Accounting I) or instructor's permission |

COURSE DESCRIPTION:

Application of basic accounting concepts, principles and procedures to measuring and analyzing key components of financial statements for the corporate form of business.

STUDENT LEARNING OUTCOMES ADDRESSED:

1. Communication-Listen effectively for correlation of new concepts to real world situations. Use oral communication skills to clearly present ideas in individual and group projects as assigned.

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STUDENT LEARNING OUTCOMES ADDRESSED: (cont.)

2. Computation-Use basic arithmetic and algebraic operations to develop financial accounting reports, especially computation and analysis reporting.
3. Human Relations-Utilize social interactive skills to work together on group projects.
4. Critical Thinking and Problem Solving- Critically evaluate the information developed by the accounting process.
5. Personal Responsibility-Be responsible for academic and business deadlines.
6. Information Literacy- Acquire and utilize information from a variety of sources.

GENERAL COURSE OBJECTIVES:

At the end of the course the student should be able to:

1. Analyze individual components of a balance sheet.
2. Analyze the various components of the income statement and statement of retained earnings.
3. Prepare a simple cash flow statement.
4. Use professional resources to prepare and analyze financial ratios and measurements.

TOPICAL OUTLINE:

APPROX. HOURS

| | |
|--|----|
| I. Accounts receivable | 8 |
| II. Long-term assets | 8 |
| III. Current and long-term liabilities | 10 |
| IV. Investments | 7 |
| V. Corporations and stockholders' equity | 8 |
| VI. Statement of cash flows | 8 |
| VII. Financial statement analysis | 6 |
| Total | 55 |

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| SLO # | Included in Course Objective Number | SSCC Student Learning Outcomes |
|---------|-------------------------------------|---|
| SLO 1.1 | 1 | Communication - Read and listen actively |
| SLO 1.2 | 1 | Communication - Speak and write effectively |
| SLO 2.1 | 2, 3, 4 | Computation - Use mathematical operations |
| SLO 2.2 | 2, 3, 4 | Computation - Apply quantitative skills |
| SLO 2.3 | | Computation - Identify, interpret, and utilize higher level mathematical and cognitive skills |
| SLO 3.1 | 4 | Human Relations - Use social interactive skills to work in groups effectively |
| SLO 3.2 | | Human Relations - Recognize the diversity of cultural influences and values |
| SLO 4.1 | 4 | Critical Thinking and Problem Solving - |
| SLO 5.1 | 4 | Technology - Select and use appropriate technological tools |
| SLO 6.1 | 1, 2, 3, 4 | Personal Responsibility - Be motivated and able to continue learning and adapt to change |
| SLO 6.2 | | Personal Responsibility - Value one's own skills, abilities, ideas and art |
| SLO 6.3 | | Personal Responsibility - Take pride in one's work |
| SLO 6.4 | | Personal Responsibility - Manage personal health and safety |
| SLO 6.5 | | Personal Responsibility - Be aware of civic and environmental issues |
| SLO 7.1 | 4 | Information Literacy - Access and evaluate information |
| SLO 7.2 | | Information Literacy - Use information to achieve personal, academic, and career goals, as well as to participate in a democratic society |

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