

**PRINCIPLES OF ACCOUNTING II**  
**ACCT 2102**

**PREREQUISITES:** A grade of C or better in ACCT 2101

\*\*\* Business majors must make a C or better in ACCT 2102 in order for this class to transfer to a 4 year institution

**MATERIALS REQUIRED:**

1. Textbook, Financial & Managerial Accounting, Warren/Reeve 9th edition
2. Hand-held calculator (not cell phone)
3. Pencil
4. Access Code for ThomsonNOW & WebCT (*must purchase from bookstore*)

**COURSE LEARNING OUTCOMES:**

ACCT 2102 is the second course in a two-semester sequence of accounting. This course completes the financial accounting section. Students will be introduced to paid - in capital, retained earnings, dividends and long - term liabilities. Managerial accounting follows. Students address cost systems, cost behavior, cost-volume-profit analysis, and profit reporting.

The following are the specific learning outcomes of ACCT 2102:

1. Identify the fundamental differences between financial accounting and managerial accounting
2. Analyze financial statements for decision-making
3. Apply planning and control (cost behaviors, budgeting, performance evaluations, etc.) concepts
4. Demonstrate how accounting for a manufacturing concern is different from a merchandising firm
5. Use accounting information to make good managerial decisions

**ABAC POLICY ON CLASS ATTENDANCE:**

[http://www.abac.edu/catalog/2007\\_2008/AcademicPolicy.pdf](http://www.abac.edu/catalog/2007_2008/AcademicPolicy.pdf)

**COLLEGE POLICY ON ACADEMIC DISHONESTY:**

[http://www.abac.edu/catalog/2007\\_2008/AcademicPolicy.pdf](http://www.abac.edu/catalog/2007_2008/AcademicPolicy.pdf)

**DISABILITY SERVICES:**

If there is any student in this class who has specific needs because of learning disabilities or any other disability, please feel free to contact the instructor.

For more information: [http://www.abac.edu/catalog/2007\\_2008/StuServices.pdf](http://www.abac.edu/catalog/2007_2008/StuServices.pdf)