

COURSE NUMBER, TITLE AND CREDITS

ACCU 202 Principles of Accounting II (3 credits)

BULLETIN COURSE DESCRIPTION

This course is a continuation of Principles of Accounting I with an emphasis on corporations, financial analysis and managerial accounting. Content includes corporate organization and operations, earnings per share and dividends, long-term obligations and investments, statement of cash flows, analysis of financial statements, accounting for departments and branches, cost accounting systems, cost-volume-profit analysis; budgeting and standard cost, and decision making.

LEARNING OUTCOMES and ASSESSMENT:

Learning Outcomes are statements that specify what learners will know, understand, or be able to demonstrate at the end of a learning experience.

Types of Learning Outcomes include:

- ✓ Course Learning Outcome – Result of finishing a course.
- ✓ Program Learning Outcome – Result of finishing a program.
- ✓ Institutional Learning Outcome – Result of finishing a degree at an institution, reflecting the core learning values and experiences of all graduates.

A Signature Assignment is an assignment used to measure a student's mastery of a program or institutional learning outcome. If a course you are taking includes a Signature Assignment, it will be clearly marked (**SIGNATURE ASSIGNMENT**).

Access the following link(s) for information on the Program Learning Outcomes (PLOs) and Curriculum Map related to this course:

[Click Here for BA, Bachelors of Business Administration - PLO](#)

Access the following link(s) for information on the Institutional Learning Outcomes (ILOs) and Curriculum Map related to this course:

[Click Here for Learning Outcomes](#)

PREREQUISITES: ACCU 201**RESTRICTIONS:** None**COURSE LEARNING OBJECTIVES**

By the end of the course you should be able to:

1. Define and apply the different concepts of "cost" used to assist managers in making business decisions.
2. Prepare and interpret budgets, and forecast profit and break even.
3. Describe and analyze different cost accounting systems.
4. Perform profitability and cost analyses of businesses and business segments.
5. Analyze company financial statements through the use of ratio analysis and other analytical tools.

MAJOR STUDY UNITS

1. Introduction to Managerial Accounting
2. Building Blocks of Managerial Accounting
3. Job Costing
4. Activity Based Costing, Lean Operations, and the Costs of Quality
5. Process Costing
6. Cost Behavior
7. Cost-Volume-Profit Analysis
8. Relevant Costs for Short-Term Decisions
9. The Master Budget
10. Performance Evaluation
11. Standard Costs and Variances
12. Capital Investment Decisions and the Time Value of Money
13. Statement of Cash Flows
14. Financial Statement Analysis

REQUIRED TEXTS

Braun,K, Tietz,W, (2018). *Managerial Accounting, Student Value Edition Plus MyAccountingLab Student Access Code Card Package, 5th Edition*, New York, NY: Pearson. ISBN 978-0134642093

Brandman On-Line Bookstore: <http://www.brandman.bkstr.com>

INSTRUCTIONAL STRATEGIES

The **blended** class meets on campus each week and that learning environment is extended through weekly online collaborative and independent learning activities. Classroom instructional strategies include experiential activities, large and small group activities, presentations, and discussions. The online component of the blended course, delivered through Blackboard, may include threaded discussions, journals, wikis, blogs, readings, videos, links to web research and resources, and the use of audio/video synchronous and asynchronous multimedia tools.

The fully **online** version of this course, if offered requires that each student take personal responsibility for completing all required readings and assignments independently, as well as actively participating in online discussions and collaborative activities each week throughout the 8-week term. Online instructional strategies through Blackboard may include threaded discussions, journals, wikis, blogs, readings, videos, links to web research and resources, and the use of audio/video synchronous and asynchronous multimedia tools.

TECHNICAL REQUIREMENTS

To successfully complete this course, you will need access to a computer with reliable Internet access and the appropriate system and software to support the Blackboard learning platform. The technical requirements for users can be found here: <http://www.brandman.edu/online/tech-requirements>.

ATTENDANCE AND OTHER CLASS POLICIES

Requirements for students' attendance and participation will be defined by each instructor based on the following policy:

- Monday of the first week is considered the first day of class for online and blended instruction. This includes instruction for fully online classes and online instruction supporting blended classes.
- Regular onsite attendance is expected for student success. If a student misses more than one onsite class or one week of engagement in an online class, the student may, at the discretion of the instructor, fail the course. Students are expected to attend all classes, particularly the first night of class.
- Students who will miss more than one class have the responsibility to discuss their attendance with the instructor in advance. Students should also consider withdrawing from a course if they will be absent more than once. Instructors may, but are not obligated to, accommodate students under extraordinary circumstances, but the student must request accommodation and provide requested supporting documentation.
- If a student misses a portion (e.g., arriving late or leaving early) of an onsite course, the student's grade may be adversely affected. Students who are not in attendance for at least 75 percent of any scheduled class may be considered absent for that class. Students should discuss missing portions of a class with their instructor to determine how their grade may be affected.
- Regular online attendance/participation and engagement is expected for student success in both fully online and blended courses. Online participation is evident through posting to a discussion board, wiki, virtual office or classroom meeting, a drop box, attending a virtual seminar, completing real-time activities or quizzes, or other course-related activities (synchronous or asynchronous).

NETIQUETTE FOR ONLINE COURSE

- Be polite and respectful of one another.
- Avoid personal attacks. Keep dialogue friendly and supportive, even when you disagree or wish to present a controversial idea or response.
- Be careful with the use of humor and sarcasm. Emotion is difficult to sense through text.
- Be helpful and share your expertise. Foster community communication and collaboration.
- Contribute constructively and completely to each discussion. Avoid short repetitive "I agree" responses and don't make everyone else do the work.
- Consider carefully what you write. Re-read all e-mail and discussion before sending or posting.
- Remember that e-mail is considered a permanent record that may be forwarded to others.
- Be brief and succinct. Don't use up other people's time or bandwidth.

- Use descriptive subject headings for each e-mail message.
- Respect privacy. Don't forward a personal message without permission.
- Cite references. Include web addresses, authors, names of articles, date of publication, etc.
- Keep responses professional and educational. Do not advertise or send chain letters.
- Do not send large attachments unless you have been requested to do so or have permission from all parties.
- Two word postings (e.g.: I agree, Oh yeah, No way, Me too) do not "count" as postings.

BRANDMAN UNIVERSITY ACADEMIC WRITING STANDARDS

Specific writing standards differ from discipline to discipline, and learning to write persuasively in any genre is a complex process, both individual and social, that takes place over time with continued practice and guidance. Nonetheless, Brandman University has identified some common assumptions and practices that apply to most academic writing done at the university level. These generally understood elements are articulated here to help students see how they can best express their ideas effectively, regardless of their discipline or any particular writing assignment.

Venues for writing include the widespread use of e-mail, electronic chat spaces and interactive blackboards. Brandman University is committed to guaranteeing that students can expect all electronic communication to meet Federal and State regulations concerning harassment or other "hate" speech. Individual integrity and social decency require common courtesies and a mutual understanding that writing--in all its educational configurations--is an attempt to share information, knowledge, opinions and insights in fruitful ways.

Academic writing (as commonly understood in the university) always aims at correct Standard English grammar, punctuation, and spelling.

The following details are meant to give students accurate, useful, and practical assistance for writing across the curriculum of Brandman University.

Students can assume that successful collegiate writing will generally:

- Delineate the relationships among writer, purpose and audience by means of a clear focus (thesis statements, hypotheses or instructor-posed questions are examples of such focusing methods, but are by no means the only ones) and a topic that's managed and developed appropriately for the specific task.
- Display a familiarity with and understanding of the particular discourse styles of the discipline and/or particular assignment.
- Demonstrate the analytical skills of the writer rather than just repeating what others have said by summarizing or paraphrasing

- Substantiate abstractions, judgments, and assertions with evidence specifically applicable for the occasion whether illustrations, quotations, or relevant data.
- Draw upon contextualized research whenever necessary, properly acknowledging the explicit work or intellectual property of others.
- Require more than one carefully proofread and documented draft, typed or computer printed unless otherwise specified.

DOCUMENTATION

Any material not original to the student must be cited in APA documentation format. Deliberate use of information or material from outside sources without proper citation is considered plagiarism and can be grounds for disciplinary action. See the explanation of Academic Integrity below.

ACADEMIC INTEGRITY

As a learning community of scholars, Brandman University emphasizes the ethical responsibility of all its members to seek knowledge honestly and in good faith. Students are responsible for doing their own work, and academic dishonesty of any kind will not be tolerated. "Violations of academic integrity include, but are not limited to, cheating, plagiarism, or misrepresentation of information in oral or written form. Such violations will be dealt with severely by the instructor, the dean/center director, and the standards committee. Plagiarism means presenting someone else's idea or writing as if it were your own. If you use someone else's idea or writing, be sure the source is clearly documented." Other guidelines for acceptable student behavior are specified in the Brandman University Catalog.

Plagiarism: Plagiarism consists of using another author's words without proper identification and documentation of that author. Plagiarism takes the form of direct quotation without the use of quotation marks and/or documentation, or paraphrasing without proper identification and documentation. The fabrication of sources, or the act, deliberately or unconsciously, of passing another author's work off as your own are also considered to be plagiarism.

Falsification: Falsification consists of deliberately changing results, statistics, or any other kind of factual information to make it suit your needs. It also consists of deliberately changing a source's intent by misquoting or taking out of context.

Multiple Submissions: If you wish to turn in the same work or use the same research, in whole or in part, for more than one course, you must obtain permission to do so from all professors involved. Failure to obtain this permission constitutes academic dishonesty. "Recycled work" must contain significant work as related to the current course topic, meeting the standards for the current assignment.

AMERICANS WITH DISABILITIES ACT STATEMENT

According to the Americans with Disabilities Act (ADA) of 1990, an individual with disability is defined as having functional limitations resulting from a diagnosed disability and applies to an individual who has a physical or mental impairment

that substantially limits one or more of the individual's major life activities; has a record of such an impairment; or is regarded as having such an impairment. In compliance with ADA guidelines, students who have any condition, either permanent or temporary, that may impair or impact their ability to successfully complete assignments, tasks or satisfy course criteria are requested to notify their Campus Advisor or Campus Director in order to understand how to apply for Student Disability Services. If and when, the Director of ADA Services grants the student formal approval, both the student and professor will be notified. It is highly suggested that the student contact their professor to discuss the accommodations during the first week of the session. The granting of accommodations will not be retroactive and cannot jeopardize the academic standards or integrity of the course.

BRANDMAN ON-LINE LIBRARY RESOURCES

<http://www1.brandman.edu/library/centers/>

**Additional course information regarding student performance requirements, methods of evaluation, and a Course-at-a-Glance is posted in Blackboard.*