

# TRINE

UNIVERSITY

## COURSE SYLLABUS

**COURSE TITLE:** Accounting II

**TERM & YEAR:**

**COURSE & SECTION NUMBER:** AC 213

**TIME & PLACE:**

**NUMBER OF CREDIT HOURS:** 3

**INSTRUCTOR:**

**OFFICE LOCATION/HOURS:**

**OFFICE PHONE:**

**EMAIL:**

**COURSE DESCRIPTION:** This course includes the accumulation and use of accounting information by management in planning, control and decision-making. Topics include product costing, budgeting, cost-volume-profit relationships, variable costing and statement of cash flows. Software applications are included.

**PREREQUISITES:** AC 203

**REQUIRED TEXT:**

**REFERENCES:**

**OTHER MATERIALS:**

**LEARNING OUTCOMES:** Upon completion of this course, the student should be able to:

- Describe corporate organization, stock transactions, & dividends.
- Differentiate among types of bonds & make recommendations for purchase.
- Prepare a statement of cash flows, using the indirect method.
- Analyze the contents of corporate annual reports.
- Define and describe the terms and uses of managerial accounting.
- Describe the accounting systems used by manufacturing businesses.
- Classify costs as variable costs, fixed costs, or mixed costs.
- Conduct break-even analysis.
- Prepare a basic income statement budget and explain its objectives and impact.
- Describe types of standards, explain how they are used in budgeting, and compute direct material & labor variances.

**COURSE REQUIREMENTS:**

**ATTENDANCE/PARTICIPATION:** Indicate your class attendance policy. (Remember that for Trine University to receive federal financial aid for its students, faculty are expected to take roll and be able to verify when students are and are not attending class.)

**GRADING/EVALUATION:** Indicate your grading procedure and the type of evaluations you plan to use.

**OTHER POLICIES:** You may wish to indicate policies such as the consequences of academic misconduct, methods of communication, student expectations, instructor expectations and any other policy that needs to be clarified at the beginning of the course.

Use of electronic devices including smart watches and cell phones is prohibited during exams or quizzes unless directly allowed by the instructor.

### **Ketner School of Business Cell Phone and Technology in Class Policy**

The use of cell phones, tablets, laptops or any other electronic devices for personal or non-course

related purposes is strictly prohibited. Students must notify the instructor before class if there is some type of emergency that requires you to check or access your device during class. In the event of unauthorized use, faculty have the right to ask students to leave class for the balance of that day's class and be counted as absent and/or ask the student to place the device on the instructor's desk to be collected at the end of the class period. Repeated violations can result in the lowering of the student's grade for the course. Students are encouraged to bring a calculator to classes that may require the use of a calculator and not rely on a cell phone or other device.

Professionalism and respect for others are important characteristics in students and business professionals. It is important that we embrace these values as we build an exceptional learning community.

### **ACADEMIC MISCONDUCT**

The University prohibits all forms of academic misconduct. Academic misconduct refers to dishonesty in examinations (cheating), presenting the ideas or the writing of someone else as one's own (plagiarism) or knowingly furnishing false information to the University by forgery, alteration, or misuse of University documents, records, or identification. Academic dishonesty includes, but is not limited to, the following examples: permitting another student to plagiarize or cheat from one's own work, submitting an academic exercise (written work, printing, design, computer program) that has been prepared totally or in part by another, acquiring improper knowledge of the contents of an exam, using unauthorized material during an exam, submitting the same paper in two different courses without knowledge and consent of professors, or submitting a forged grade change slip or computer tampering. The faculty member has the authority to grant a failing grade in cases of academic misconduct as well as referring the case to Student Life.

### **PLAGIARISM**

You are expected to submit your own work and to identify any portion of work that has been borrowed from others in any form. An ignorant act of plagiarism on final versions and minor projects, such as attributing or citing inadequately, will be considered a failure to master an essential course skill and will result in an F for that assignment. A deliberate act of plagiarism, such as having someone else do your work, or submitting someone else's work as your own (e.g., from the Internet, fraternity file, etc., including homework and in-class exercises), will at least result in an F for that assignment and could result in an F for the course.

### **COURSE CALENDAR/SCHEDULE:**

**ADDITIONAL INFORMATION:** You may wish to include other information here. Include information that you would repeat in lessons, practices, policies, etc.