



Master Course Syllabus

ACC 1022 Principles of Accounting II

Purpose of Document

This document contains important information about this course's objectives. It may be helpful for you to retain a copy for your records, along with the class specific syllabus. This document will be especially helpful if you decide to later change your course of study.

Pikes Peak State College and the Colorado Department of Higher Education have determined that graduates should have a broad range of learning skills as well as discipline related skills. Both types of skills are detailed below.

Course Description

This course continues the application of accounting principles to business organizations. Major topics include corporate equity and debt financing, investments, cash flow statements, financial analysis, budgeting, cost and managerial accounting.

Credi Hours: 4

Contact Hours: 60 (Lecture)

Required Course Learning Outcomes:

1. Apply the concepts and principles used in the accounting profession for business organizations.
2. Analyze equity transactions for corporations.
3. Prepare equity transactions for corporations.
4. Summarize equity transactions for corporations.
5. Analyze transactions related to long-term liabilities.
6. Prepare transactions related to long-term liabilities.
7. Summarize transactions related to long-term liabilities.
8. Define the reporting requirements of investments.
9. Identify the reporting requirements of investments.
10. Prepare the statement of cash flows.
11. Analyze the statement of cash flows.
12. Evaluate the statement of cash flows.
13. Interpret financial statements using various financial analysis tools.
14. Describe basic managerial accounting concepts.
15. Identify basic managerial accounting concepts.
16. Apply basic managerial accounting concepts.
17. Interpret cost behavior and Cost-Volume-Profit analysis.

18. Demonstrate the use of budgets, planning, and control.
19. Analyze activities related to cost systems.
20. Summarize activities related to cost systems.

Required Topical Outline:

- I. Accounting concepts and principles
- II. Accounting for corporations
- III. Accounting for long term liabilities
- IV. Accounting for investments
- V. The statement of cash flows
- VI. Financial statement analysis
- VII. Managerial and cost accounting