



Financial Accounting II
ACCT381
Southwestern College Professional Studies

COURSE SYLLABUS

I. Course Catalog Description

Emphasis is placed on liabilities and corporate equity measurement; understanding the recognition, measurement, leases, pensions, and reporting of revenue and earnings per share; and critical evaluation of financial goals/performance. *Prerequisite: ACCT380.*

II. Required and Supplementary Instructional Materials

Nobles, T. L., Mattison, B. L., & Matsumura, E. M. (2014). *Hornrgren's accounting* (10th ed.). Upper Saddle River, NJ: Pearson Education.

III. Learning Outcomes

Learning outcomes describe the knowledge, skills, values, and attitudes that learners gain as the result of a particular learning experience. Southwestern College Professional Studies has learning outcomes specific to each course and each [undergraduate](#) and [graduate](#) program of study, as well as [institution-wide outcomes](#) related to the mission and vision of the college. Outcomes can help learners and instructors focus on the big picture of the learning experience and can help inform potential employers about a graduate's knowledge and skills.

Upon successfully completing this course, the learner will be able to:

1. Interpret and apply Generally Accepted Accounting Principles (GAAP).
2. Analyze financial statements and trends.
3. Develop various types of financial and operating budgets.
4. Use managerial accounting theory and concepts to solve problems and formulate decisions in business.
5. Analyze cost behavior in day to day business operations.
6. Apply research techniques to exploring current issues and concerns.

At the end of the course, learners may vary in their ability to achieve these outcomes. You are more likely to achieve these outcomes only if you attend class and/or online activities as required by the syllabus, complete the requirements for all assignments to the best of your ability, participate actively in class activities and group work as directed, and study diligently for exams.

IV. Course Policies

Students are expected to read and abide by the course policies located in the instructor-specific syllabus in the blackboard course.

V. Course Requirements:

Requirements	Number of Assignments	Points Possible	Percent of Grade
Discussion Board	6	200	20
Homework	30	450	45
Final Project	1	150	15
Exams	2	200	20
Total Points		1,000	100

VI. Course at a Glance:

Unit	Reading & Preparation Activities	Graded Work Due
1	<ul style="list-style-type: none">Read <i>Horngren's Accounting</i>, 10th ed: chapters 12-13	<ul style="list-style-type: none">Unit 1 Homework (see Bb course)Introductions discussionUnit 1 discussion
2	<ul style="list-style-type: none">Read <i>Horngren's Accounting</i>, 10th ed: chapters 16-17	<ul style="list-style-type: none">Unit 2 Homework (see Bb course)Unit 2 discussion
3	<ul style="list-style-type: none">Read <i>Horngren's Accounting</i>, 10th ed: chapters 18-19	<ul style="list-style-type: none">Unit 3 Homework (see Bb course)Midterm ExamUnit 3 discussion
4	<ul style="list-style-type: none">Read <i>Horngren's Accounting</i>, 10th ed: chapters 20-21	<ul style="list-style-type: none">Unit 4 Homework (see Bb course)Unit 4 discussion
5	<ul style="list-style-type: none">Read <i>Horngren's Accounting</i>, 10th ed: chapters 22-24	<ul style="list-style-type: none">Unit 5 Homework (see Bb course)Unit 5 discussion
6	<ul style="list-style-type: none">Read <i>Horngren's Accounting</i>, 10th ed: chapters 25-26	<ul style="list-style-type: none">Unit 6 Homework (see Bb course)Final Exam Final Project

VII. Other Policies and Requirements

Follow this link to the Southwestern College Professional Studies [Standard Syllabus](#) in Blackboard. You may be required to log in.