

MONTGOMERY COLLEGE
Department of Business and Economics
Rockville Campus

AC 202 - Accounting II

Fall 2009

Required: *Accounting: Tools for Business Decision Making*, 2nd Edition, Kimmel, Weygandt, Kieso
Wiley Plus

Optional: Working Papers, Excel on MC computer lab O drive; Study Guide

COURSE SCHEDULE

HOURS	CHAPTER Omit all Appendices except as indicated	PROBLEMS (A)
4	Ch. 14 – Managerial Accounting	1, 3, 4
4	Ch. 15 – Job Order Costing	1, 4, 5
4	Ch. 16 – Process Cost Accounting	4, 5
4	Ch. 17 – Activity-Based Costing	1, 5
2	<u>EXAM #1</u> – Chapters 14, 15, 16, & 17	
5	Ch. 18 – Cost – Volume – Profit	1, 2, 3, 5
3	Ch. 19 – Variable Costing	1, 5
5	Ch. 12 – Statement of Cash Flows + Appendix	1, 3, 7, 8
3	Ch. 8 – Pricing	1, 4
2	<u>EXAM #2</u> – Chapters 12, 18, 19, & 8	
4	Ch. 20 – Budgetary Planning	2, 3, 4
4	Ch. 21 – Budgetary Control, Responsibility Accounting and Appendix	2, 5, 7
4	Ch. 22 – Standard Costs and Balanced Scorecard	1, 2, 3
8	Ch. 23 – Incremental Analysis and Capital Budgeting	1, 2, 3, 4, 5, 6
2	<u>EXAM #3</u> – Chapters 20, 21, 22, & 23	

Assignments are subject to change.

This syllabus may be subject to change.
Version: August 24, 2009

Course Description: The study and analysis of managerial accounting. Topics include cost accumulation, evaluation, and analysis for decision making, as well as the study of the statement of cash flows and capital budgeting.

Course Outcomes:

1. At the completion of the course the student will be able to prepare, analyze, and make decisions about internally generated financial reports to facilitate management decision making.
2. At the completion of the course the student will be able to prepare, analyze, and interpret statement of cash flows.
3. At the completion of the course the student will be able to determine the costs of products.
4. At the completion of the course the student will be able to prepare, analyze, and evaluate budgetary reporting.

Prerequisite: Satisfactory completion of AC 201, its equivalent or instructor permission.

Notes:

1. The assignments are subject to change. The instructor may assign additional homework and will adjust schedules as needed.
2. Show and label all calculations for homework assignments.
3. Make-up exam policies are up to the individual instructor.
4. Your instructor will let you know the time and date for your final exam.

Important Dates¹: **September 22, 2009** – Deadline to drop with no grade, or change to audit with instructor's signature.
November 17, 2009 – Deadline to drop full semester classes with a grade of "W."

¹ All of the above dates are accurate as of August 12, 2009. Occasionally, these dates might change. It is the student's responsibility to stay abreast of any such changes. When in doubt, you should follow the registrar's deadline dates, not the dates on this syllabus.

Academic Integrity:

Each student, as an active participant in the Montgomery College community, is responsible for performing academic work that holds to the highest standards of honesty. Acts of cheating, fabrication, plagiarism, and helping others to commit such acts are all forms of academic dishonesty. Acts of academic dishonesty could result in a disciplinary action that may include, but is not limited to, suspension or dismissal. For further information visit the following website: http://www.montgomerycollege.edu/departments/academicevp/Student_PandP.htm

Disability:

If you need any accommodations due to a disability, please make an appointment to see the instructor during office hours. A letter from Disability Support Services (R-CB 122; G-SA 175; or TP/SS-ST 120) authorizing your accommodations will be needed. Any student who may need assistance in an emergency evacuation must contact the Disability Support Services Office; guidelines for emergency evacuations for individuals with disabilities are found at: www.montgomerycollege.edu/dss/evacprocedures.htm. For additional information, please contact the Disability Support Office, Room 122 CB; phone number: 240-567-5058 (TDD: 301-294-9672).

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