

Campbell University
ACCT: 214 ACCOUNTING PRINCIPLES II
Spring I, 2012

Course Syllabus
Camp Lejeune, North Carolina

Instructor: David W. Watson, B.A., MBA, CPA
Email: DWW197@bellsouth.net

Office Hours: By Appointment. Telephone 910-297-6689

Course Description

Introduces the student to the process, conventions and terminology employed by accountants to record, interpret, and report financial information for a range of business organizations.

Required materials

Larson, Wild, Chiapetta, Fundamental Accounting Principles. 20th Edition. New York: McGraw-Hill

Learning Objectives: To give the student the opportunity to gain a thorough understanding of the fundamental concepts of the accounting process. Areas covered include accounting for corporations, long term liabilities, investments and international operations, cash flows, financial and cost analysis, budgeting and capital expenditure analysis.

Grading

Take Home Exam (Wed of third week) 20%
Take Home Exam (Wed of sixth week) 20%
Take Home Exam (Final Class) 20%
Homework 30%
Instructor Discretion 10%

Grading Scale

90+ A
80+ B
70+ C
60+ D

Below 60 F

Attendance and Academic Honesty

Attendance is expected. **For every 3 absences recorded the final grade will be lowered by one letter grade.** The academic honesty policy for Campbell University as stated in the University catalog will be in effect for this course. Violations will be reported to the Vice President of Academic Affairs. The penalty for violations may result in a grade of F for the course.

Assignments

The student is expected to read all assigned chapters and attempt homework prior to class. To receive credit all assigned homework must be turned in during the night of the exams. **No late work will be accepted.**

Course Outline:

Week 1:

Chapter 13 Corporations

Chapter 14 Long term Liabilities

Homework Problems: 13-1A, 13-4A, 14-1A, 14-3A, 14-5A

Week 2

Chapter 15 Investments and International Operations

Chapter 16 Statement of Cash Flows

Homework Problems: 15-1A, 15-2A, 15-3A, 16-1A, 16-2A

Week 3

Chapter 17 Analysis of Financial Statements

Homework Problems 17-1A, 17-4A

Take Home Exam

Week 4

Chapter 18 Managerial Accounting

Chapter 19 Job Order Cost

Homework Problems, 18-3A, 18-5A, 18-8A, 19-1A, 19-2A

Week 5

Chapter 20 Process Cost

Chapter 21 Cost Allocation

Homework Problems, 20-2A, 20-3A, 21-2A, 21-3A

Week 6

Chapter 22 Cost-Volume-Profit Analysis

Homework Problems 22-1A, 22-4A, 22-5A

Take Home Exam

Week 7

Chapter 23 Master Budgets

Chapter 24 Flexible Budgets and Standard Costs

Homework Problems 23-1, 23-2A, 23-5A, 24-1A, 24-2A

Week 8

Chapter 25 Capital Budgeting

Take Home Exam

Homework Problems 25-1A, 25-3A