

**Eastern WV Community & Technical College
Master Course Record Form**

Course Prefix and Number: ACC 121
Course Title: Principles of Accounting II
Recommended Transcript Title: Principles of Accounting II
Date Approved/Revised: November 3, 2006
Credit Hours: 3 Contact hours per week (Based on 15 week term): Lecture: 3 Lab:
Prerequisite: ACC 120 Corequisite: Pre/Corequisite:
Grading Mode: Letter grade
Catalog Description: This course is an introduction to the principles and procedures in accounting for a corporation and manufacturing type business. This course incorporates computer accounting technology to provide hands-on learning.
Course Outcomes: <ol style="list-style-type: none"> 1. Analyze Accounting for Corporations 2. Discuss Long- Term Liabilities and Prepare Entries to Accounts 3. Describe Investments and International Operations 4. Report the Statement of Cash Flows 5. Analyze Financial Statements 6. Explain Managerial Accounting Concepts and Principles 7. Analyze Job Order Cost Accounting 8. Discuss Process Cost Accounting and Record the Flow of Direct Costs 9. Analyze Cost- Volume- Profit 10. Discuss Master Budgets and Planning and Analyze Expense Planning 11. Explain Flexible Budgets and Standard Costs and Analyze Changes in Sales 12. Analyze Performance Measurement and Responsibility Accounting
Implementation Cycle: Spring
Role in College Curriculum: (Check all that apply) <input type="checkbox"/> General Education Core <input checked="" type="checkbox"/> Technical Core AAS in BUS; AAS in ACC; CAS in ACC; CAS in Admin Support <input checked="" type="checkbox"/> Restricted Elective CAS in BUS; AAS in Admin. Support (Area of Emphasis) <input checked="" type="checkbox"/> General Elective <input type="checkbox"/> Workforce Education <input type="checkbox"/> Other (Please specify)
Course Fee: None
Instructor's Qualifications: Master's degree with 18 graduate level business credits.

Course Number & Title: ACC 121 Principles of Accounting II

Date Prepared/Revised: 2/11/2016

Date Course Approved by IOT: 2/18/16

Expanded Course Description: Specific Topics include general purpose financial statements, accounting cycle and accounting for equity, assets and liabilities.

Prepared by: Seyed Mirkhani, Associate Professor
2/05/16

Name, Title:

Date

Approved Per LOT Minutes

Dean of Teaching and Learning

Date