

Piedmont Technical College Course Syllabus

COURSE INFORMATION

Course Prefix/Number: ACC 102

Title: Accounting Principles II

Responsible Division: Business, Information Technologies, and Public Service

Last Day to Withdraw from this Course: For the last date to withdraw from this course, consult the current *Student Calendar*.

Course Description:

For course, credit hour, pre-requisite(s) and co-requisite(s) information, visit the Detailed Course Information page: www.ptc.edu/courses/ACC102.

Textbook and Other Materials:

For textbook information and additional required and/or supplemental materials, visit the [college bookstore](http://www.ptc.edu/bookstore) (www.ptc.edu/bookstore).

Proctored Examinations:

Proctored examinations for distance learning courses taken at non-PTC campuses may require a proctoring fee for each exam taken.

COURSE POLICIES

Course policies are available online through the *Academic Catalog* and *Student Handbook*. Visit the [Course Policies page](http://www.ptc.edu/syllabus/policies) (www.ptc.edu/syllabus/policies) for a detailed list of important policies and more information.

GRADE POLICY

Detailed grading policy information can be found on the [Grading Policy webpage](http://www.ptc.edu/grading-policy) (http://www.ptc.edu/grading-policy). Final grade appeal information is available in the [Academic Catalog](http://www.ptc.edu/catalog/) (http://www.ptc.edu/catalog/).

ACCOMMODATIONS

Accommodations for ADA:

Information is available on the [Student Disability Services webpage](http://www.ptc.edu/ada) (<http://www.ptc.edu/ada>).

TITLE IX HARASSMENT AND SEXUAL ASSAULT INFORMATION

In accordance with Title IX of the Education Amendments of 1972, Piedmont Technical College does not discriminate on the basis of sex in its education programs or activities. Title IX protects students, employees, and applicants from sex discrimination in admissions and employment to include discrimination based on gender identity or failure to conform to stereotypical notions of masculinity or femininity. More information regarding Title IX, including contact information for the Title IX coordinators, is available at [Title IX Harassment and Sexual Assault Information](https://www.ptc.edu/about/legal-disclosures/title-ix-harassment-and-sexual-assault-information) (<https://www.ptc.edu/about/legal-disclosures/title-ix-harassment-and-sexual-assault-information>).

RATIONALE

Why do I need this course?

In this information age, accounting has become a broadly based information system which must adapt to the dynamic changes occurring in the accounting profession. In this class, we are faced with the challenge of balancing the needs of the information user and the information preparer. Managerial accounting is paramount in developing, producing and analyzing information to help management make sound decisions. This course goes beyond recording what has happened, but expands the scope to predicting cost behavior and project what will happen. It also will provide benchmarks to measure actual results against to make informed decisions. This course meets the needs of accounting majors and non-majors by providing them with basic accounting skills which will aid in making sound economic decisions.

PROGRAM INFORMATION

For program information including required courses, program learning outcomes, gainful employment information and advisement information, refer to the Academic Program webpage. Go to [Academics](#)

(<http://www.ptc.edu/academics>), select your program, and then select Credentials Offered.

COURSE STUDENT LEARNING OUTCOMES

Upon successful completion of this course and/or clinical, each student will be able to:

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- Examine and assess ethical situations.
- Determine the cost of a production or service.
 - o Classify manufacturing costs and period expenses.
 - o Record Labor, Material and Overhead costs.
 - o Apply Job Order and Process costing methodologies to determine product costs.
- Utilize Cost-Volume-Profit techniques to make business decisions.
- Develop components of a Master Budget.
- Prepare a flexible budget using standard costs and compute material, labor and overhead variances.

GENERAL EDUCATION COMPETENCIES

Piedmont Technical College General Education Competencies for All Graduates:

This course may address one or more of the following General Education Competencies (assessment will be stated when applicable):

Communicate effectively.

Assessment:

N/A

Apply mathematical skills appropriate to an occupation.

Assessment:

- Compute the cost to complete a job.
- Calculate the financial breakeven point.
- Complete all tests.

Employ effective processes for resolving problems and making decisions.

Assessment:

N/A

Demonstrate the basic computer skills necessary to function in a technological world.

Assessment:

Complete homework assignments in computerized homework manager system.

To validate proficiency in the general education competencies, students in some programs will be tested using Work Keys.