

Course Outcome Summary

Required Program Core Course

ACCTG 152 Accounting Principles

Course Information

Division Business
Contact Hours 60
Total Credits 4

Prerequisites ACCTG 151

Course Description

This course is a continuation of Accounting 151. The concepts and principles of corporate accounting, introduction to manufacturing and cost accounting, management analysis and interpretation of financial data are covered.

This course is a required core course for students pursuing an AAS in Accounting

Program Outcomes Addressed by this Course:

Upon successful completion of this course, students should be able to meet the program outcomes listed below:

- A. Students will be able to perform financial accounting functions using proper format and procedure based on GAAP.
- B. Students will be able to prepare, analyze, and interpret financial statements and reports for service, merchandising and manufacturing companies.
- C. Students will be able to demonstrate professional business communication skills.
- D. Students will be able to perform accounting functions and applications in both a "manual" and a computerized environment.
- E. Demonstrate basic understanding of taxation.
- F. Perform managerial accounting functions using proper format and procedure.

Course Outcomes

In order to evidence success in this course, the students will be able to:

1. Analyze and journalize various transactions for a corporation.

Applies To Program Outcome

A, D, E

2. Create financial statements including multi-step income statement, statement of stockholder's equity, classified balance sheet and statement of cash flow.

Applies To Program Outcome

A, B, C, F



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3. Create various managerial accounting reports.

Applies To Program Outcome

A, B, C, F

4. Analyze and record business events for corporations using ratio analysis and other techniques. <u>Applies To Program Outcome</u>

A, B, D, F

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