

MONTGOMERY COLLEGE  
Department of Business and Economics  
Rockville Campus

**AC 202 - Accounting II**

**Spring 2010**

**Required:** *Accounting: Tools for Business Decision Making*, 3rd 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 + Appendix	1, 5
2	<b><u>EXAM #1</u></b> – Chapters 14, 15, 16, & 17	
5	Ch. 18 – Cost – Volume – Profit	1, 2, 3, 5
3	Ch. 19 – Variable Costing + Appendix	3, 5, 6
5	Ch. 12 – Statement of Cash Flows + Appendix	BE12-9; 1, 3, 9, 10
3	Ch. 8 – Pricing	1, 4
2	<b><u>EXAM #2</u></b> – Chapters 12, 18, 19, & 8	
4	Ch. 20 – Budgetary Planning	2, 4
4	Ch. 21 – Budgetary Control, Responsibility Accounting and Appendix	1, 5, 7
4	Ch. 22 – Standard Costs and Balanced Scorecard + Appendix 22B	1, 3, 9
8	Ch. 23 – Incremental Analysis and Capital Budgeting	1, 2, 3, 4, 5, 6
2	<b><u>EXAM #3</u></b> – Chapters 20, 21, 22, & 23	

Assignments are subject to change.

This syllabus may be subject to change.  
Version: January 15, 2010

**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 Dates**<sup>1</sup>: **February 14, 2010** – Deadline to drop with no grade, or change to audit with instructor's signature.  
**March 8, 2010** – Deadline to drop full semester classes with a grade of "W."

<sup>1</sup> The above date appears to be accurate as of January 15, 2010. Occasionally, the date 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 date 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](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-CB122; G-SA175; or TP-ST120) 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](http://www.montgomerycollege.edu/dss/evacprocedures.htm). For additional information, please contact the Disability Support Office, Room 122 CB; phone number: 240-567-5058 (TDD: 240-294-9672).

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