

**CHAMINADE UNIVERSITY OF HONOLULU**  
**COURSE SYLLABUS**

<u><b>COURSE</b></u>	AC202 – Principles of Accounting 2
<u><b>SEMESTER</b></u>	Summer 2011
<u><b>DAY, TIME, LOCATION</b></u>	Online through ECollege
<u><b>TEXT</b></u>	Principles of Accounting; <a href="http://www.principlesofaccounting.com">www.principlesofaccounting.com</a> ; Walther
<u><b>INSTRUCTOR</b></u>	Nolan Kido
<u><b>OFFICE HOURS</b></u>	Information on ECollege
<u><b>Course URL</b></u>	<a href="http://chaminade.ecollege.com">http://chaminade.ecollege.com</a>

**Catalog Course Description**

This course is a continuation of AC 201, completing an introduction to financial accounting and providing the fundamentals of managerial accounting. Topics include financial statement analysis, product costing, cost-volume-profit analysis, capital and operational budgeting, cash flow analysis, and other techniques useful for management decision-making. Offered every semester. Prerequisites: AC 201.

**Course Objectives**

- Demonstrate an understanding of the terminology and vocabulary of accounting.
- Demonstrate an understanding of financial statements and the processes involved in their preparation.
- Demonstrate the ability to read, analyze, and interpret financial statements.
- Demonstrate knowledge of the generally accepted accounting principles for presenting financial information.
- Demonstrate an understanding of the basic accounting concepts related to assets, liabilities, and equity.

**Requirements**

This course is held online through Chaminade University's Adult, Evening, and Online Program. You are responsible for obtaining access to the course website through ECollege. For technical problems, please contact the Chaminade Help Desk:

<http://www.chaminade.edu/help/>

AC202 is the second course in a two semester sequence. You are expected to be familiar with the basic concepts of financial accounting as presented in Chaminade University's AC201 course. Students who completed AC201 at a different institution should plan on spending additional time each week to ensure familiarity with the prerequisite material.

**Grading**

Item	Maximum Possible Points
Exams	600 points
Presentations	150 points
Homework	100 points
Accounting Project	150 points
<b>Total</b>	<b>1000 points</b>
Extra Credit Exercises	100 points

### Exams

See Calendar in ECollege for a detailed schedule. There will be four total exams for the course. The first three exams are not explicitly cumulative, but you will find that each chapter builds on the information from all previous chapters. The final exam will be cumulative. All exams are worth 200 points each and your lowest exam score will be dropped from your grade. More detailed information about the exams will be discussed the week before the first scheduled exam.

### Presentations

To facilitate active participation in our online course, 15 percent of your overall course grade will be based upon an online presentation. Please consult the “Presentations” folder under “Doc Sharing” on ECollege for more detailed information. **Presentations must be submitted using the “Doc Sharing” tool on ECollege.**

### Homework

Homework generally consists of problem sets as found at the end of each chapter in your textbook. Homework should be submitted through the “Dropbox” tool in ECollege. It is your responsibility to complete these problems by the due date. **There will be no extensions given for any reason.** Students are strongly encouraged to attempt the homework problems prior to the due date in order to provide time for assistance. **Homework must be submitted using the “Dropbox” tool on ECollege.**

### Accounting Project and Extra Credit

Detailed information regarding your accounting project and extra credit opportunities will be presented as the semester progresses. Check ECollege for detailed information.