| **PROFESSOR:** | **PHONE NUMBER:** |
| --- | --- |
| **OFFICE LOCATION:** | **E-MAIL:** |
| **OFFICE HOURS:** | **SEMESTER:** |

1. **COURSE NUMBER AND TITLE, CATALOG DESCRIPTION, CREDITS:**

**ACG 2011 FINANCIAL ACCOUNTING II (3 CREDITS)**

This course builds on material introduced in ACG 1001. Financial accounting principles are applied to partnerships and corporations. The major emphasis is placed on stockholders’ equity, long-term liabilities, subsidiaries, the statement of cash flows, and the analysis of other financial statements.

This course is **not designed** to meet the program requirements for students enrolling in Fall 2014 or later in the AS Accounting Technology degree, the Accounting Technology Management Certificate, the AS Business Administration and Management degree, the Small Business Management Certificate, and/or the Business Development and Entrepreneurship Certificate. Credit is not given for both ACG 2011 and ACG 2021.

1. **PREREQUISITES FOR THIS COURSE:**

ACG 1001 (D or better)

**CO-REQUISITES FOR THIS COURSE:**

None

1. **GENERAL COURSE INFORMATION:** Topic Outline.

* Compare and contrast accounting principles as applied to sole proprietorships, partnerships, and corporations
* Apply accounting principles for payables such as bonds, mortgages, pensions, and deferred taxes
* Apply accounting principles related to investing
* Prepare a statement of cash flows
* Analyze financial statements both horizontally and vertically
* Evaluate an organization’s financial performance using standard measures

1. **All courses at Florida SouthWestern State College contribute to the general education program by meeting one or more of the following general education competencies:**

**C**ommunicate clearly in a variety of modes and media.

**R**esearch and examine academic and non-academic information, resources, and evidence.

**E**valuate and utilize mathematical principles, technology, scientific and quantitative data.

**A**nalyze and create individual and collaborative works of art, literature, and performance.

**T**hink critically about questions to yield meaning and value.

**I**nvestigate and engage in the transdisciplinary applications of research, learning, and knowledge.

**V**isualize and engage the world from different historical, social, religious, and cultural approaches.

**E**ngage meanings of active citizenship in one’s community, nation, and the world.

**A.**  **General Education Competencies and Course Outcomes**

1. Listed here are the course outcomes/objectives assessed in this course which play an *integral* part in contributing to the student’s general education along with the general education competency it supports.

General Education Competency: **Think**

Course Outcomes or Objectives Supporting the General Education Competency Selected:

**Apply accounting principles to financial statement elements for a partnership and corporation.**

**B.** **Other Course Objectives/Standards**

* Explain the characteristics of financial accounting from partnership and corporate perspectives.
* Describe the basic principles of accounting systems for long term investments, long term liabilities, partnership equity, and corporate equity.
* Analyze financial statements using vertical, horizontal, and ratio analysis techniques.

1. **DISTRICT-WIDE POLICIES:**

**Programs for Students with Disabilities**

Florida SouthWestern State College, in accordance with the Americans with Disabilities Act and the College’s guiding principles, offers students with documented disabilities programs to equalize access to the educational process. Students needing to request an accommodation in this class due to a disability, or who suspect that their academic performance is affected by a disability should contact the Office of Adaptive Services at the nearest campus. The office locations and telephone numbers for the Office of Adaptive Services at each campus can be found at <http://www.fsw.edu/adaptiveservices>.

**REPORTING TITLE IX VIOLATIONS**

Florida SouthWestern State College, in accordance with Title IX and the Violence Against Women Act, has established a set of procedures for reporting and investigating Title IX violations including sexual misconduct.  Students who need to report an incident or need to receive support regarding an incident should contact the Equity Officer at [equity@fsw.edu](mailto:equity@fsw.edu).  Incoming students are encouraged to participate in the Sexual Violence Prevention training offered online.  Additional information and resources can be found on the College’s website at <http://www.fsw.edu/sexualassault>.

1. **REQUIREMENTS FOR THE STUDENTS:**

List specific course assessments such as class participation, tests, homework assignments, make-up procedures, etc.

1. **ATTENDANCE POLICY:**

The professor’s specific policy concerning absence. (The College policy on attendance is in the Catalog, and defers to the professor.)

1. **GRADING POLICY:**

Include numerical ranges for letter grades; the following is a range commonly used by many faculty:

| 90 - 100 | = | A |
| --- | --- | --- |
| 80 - 89 | = | B |
| 70 - 79 | = | C |
| 60 - 69 | = | D |
| Below 60 | = | F |

(Note: The “incomplete” grade [“I”] should be given only when unusual circumstances warrant. An “incomplete” is not a substitute for a “D,” “F,” or “W.” Refer to the policy on “incomplete grades.)

1. **REQUIRED COURSE MATERIALS:**

(In correct bibliographic format.)

1. **RESERVED MATERIALS FOR THE COURSE:**

Other special learning resources.

1. **CLASS SCHEDULE:**

This section includes assignments for each class meeting or unit, along with scheduled Library activities and other scheduled support, including scheduled tests.

1. **ANY OTHER INFORMATION OR CLASS PROCEDURES OR POLICIES:**

(Which would be useful to the students in the class.)