

University of Hawaii Maui College ACC 125 - Principles of Accounting II

1. **Course Alpha.** Please click on the ? to the right for help.

ACC

2. **Course Number.** Please click on the ? to the right for help.

125

3. **Course Title/Catalog Title.** Please click on the ? to the right for help.

Principles of Accounting II

4. **Number of Credits.** Please click on the ? to the right for help.

3

5. **Contact Hours/Type.** Please click on the ? to the right for help.

- Hour lecture (3)

6. **Course Description.** Please click on the ? to the right for help.

Continues the study of financial accounting procedures. Areas include: long-term assets, long-term liabilities, accounting for corporations and/or partnerships.

7. **Pre-Requisites.** Please click on the ? to the right for help.

Acc 124 with a grade C or better, or consent.

8. **Co-requisites.**

None

9. **Recommended Preparation.**

None

10. **Is this a cross-listed course?** Please click on the ? to the right for help.

NO

11. **Reason for Proposal.** Why is this course being proposed or modified? This question requires specific information as part of the explanation. Please click on the ? to the right for help.

Change in course description and student learning outcomes in accordance with UHCC articulation agreement.

12. **Effective Semester and Year.** For new or modified courses, the effective year is one year from the semester proposed. For example, if proposed in Spring 2012, the effective semester is Spring 2013. Please click on the ? to the right for help.

Spring 2016

13. **Grading Method.** What grading methods may be used for this course? Please click on the ? to the right for help.

- Standard (Letter,Cr/NCr,Audit) (0)

14. **Is this course repeatable for credit? How often can this course be counted toward a degree or certificate?**

Please click on the ? to the right for help.

NO

15. Course Student Learning Outcomes (SLOs). DO NOT ENTER TEXT IN THE TEXT BOX BELOW. Click on the yellow button "COURSE LEARNING OUTCOMES" and enter in that screen. Please click on the ? to the right for help.

Course SLO/Competency	Journalize transactions involving notes and interest	Value ending inventory using FIFO, LIFO, Weighted-average, and Specific Identification methods, and using periodic and perpetual inventory systems.	Calculate depreciation using straight-line, units of production, double-declining balance methods	Journalize transactions affecting acquisition, depreciation, and disposal of property, plant and equipment	Prepare journal entries and financial statements pertaining to partnerships	Prepare journal entries and financial statements pertaining to corporations.	Prepare journal entries for sinking funds and corporate bonds	Prepare the Statement of Cash Flow using the indirect method
Apply financial accounting procedures with an emphasis on long-term assets, long-term liabilities, and equity to include corporations and/or partnerships.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Course SLO/PSLO	Demonstrate satisfactory proficiency in the basic fundamental principles of financial and managerial accounting following generally accepted accounting principles with special emphasis on the elements of the accounting cycle; the rules of debit and credit, journalizing and posting, trial balances, adjustments, worksheets, financial statements, and the closing	Demonstrates satisfactory proficiency in the basic principles procedures, terminology, and application of income and payroll tax laws.	Demonstrates satisfactory proficiency in hands-on accounting skills for maintaining accounting records using commercial accounting software, and the use of spreadsheets to solve accounting problems.
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Apply financial accounting procedures with an emphasis on long-term assets, long-term liabilities, and equity to include corporations and/or partnerships.	process.		
	<input checked="" type="checkbox"/>		

16. **Course Competencies. DO NOT ENTER TEXT IN THE TEXT BOX BELOW. Click on the yellow button "COURSE COMPETENCIES/ISSUES/SKILLS" and enter text in that screen. Course competencies are smaller, simpler tasks that connect to and facilitate the SLOs.**

Competency
Journalize transactions involving notes and interest
Value ending inventory using FIFO, LIFO, Weighted-average, and Specific Identification methods, and using periodic and perpetual inventory systems.
Calculate depreciation using straight-line, units of production, double-declining balance methods
Journalize transactions affecting acquisition, depreciation, and disposal of property, plant and equipment
Prepare journal entries and financial statements pertaining to partnerships
Prepare journal entries and financial statements pertaining to corporations.
Prepare journal entries for sinking funds and corporate bonds
Prepare the Statement of Cash Flow using the indirect method

17. **Recommended Course Content and Timeline. The course content facilitates the course competencies. Course content may be organized by weeks, units, topics or the like.**

1-4 weeks: Notes payable and notes receivable
 1-2 weeks: Uncollectible accounts
 1-2 weeks: Inventory valuation
 1-3 weeks: Property, plant and equipment
 1-2 weeks: Partnerships
 1-3 weeks: Corporations
 1-2 weeks: Corporate bonds
 1-2 weeks: Statement of Cash Flow
 0-2 weeks: Special topics of interest

18. **Program Learning Outcomes. DO NOT ENTER TEXT IN THE TEXT BOX BELOW. Click on the yellow button "PLOs" and enter text in that screen. Program Student Learning Outcomes (PLOs) supported by this course. If you are not a "program" use the Liberal Arts PLOs, view them by clicking on ? icon to the right.**

Program SLO
Demonstrate satisfactory proficiency in the basic fundamental principles of financial and managerial accounting following generally accepted accounting principles with special emphasis on the elements of the accounting cycle; the rules of debit and credit, journalizing and posting, trial balances, adjustments, worksheets, financial statements, and the closing process.
Demonstrates satisfactory proficiency in the basic principles procedures, terminology, and application of income and payroll tax laws.
Demonstrates satisfactory proficiency in hands-on accounting skills for maintaining accounting records using commercial accounting software, and the use of spreadsheets to solve accounting problems.

19. **College-wide Academic Student Learning Outcomes (CASLOs). FIRST, fill out the CASLO grid located in the UHMC tab above. Click on the HELP icon for tips on determining support for the CASLOs and indicate your choices below by clicking on the box in front of each supported CASLO. NOTE: Our campus does not use the Preparatory Level, Level 1 and Level 2 designations in the chart below.**

Creativity - Able to express originality through a variety of forms.

<input checked="" type="checkbox"/>	Critical Thinking - Apply critical thinking skills to effectively address the challenges and solve problems. <input checked="" type="checkbox"/> Preparatory Level
	Information Retrieval and Technology - Access, evaluate, and utilize information effectively, ethically, and responsibly.
	Oral Communication - Practice ethical and responsible oral communications appropriately to a variety of audiences and purposes.
<input checked="" type="checkbox"/>	Quantitative Reasoning - Synthesize and articulate information using appropriate mathematical methods to solve problems of quantitative reasoning accurately and appropriately. <input checked="" type="checkbox"/> Level 1
	Written Communication - Write effectively to convey ideas that meet the needs of specific audiences and purposes.

GenED SLO

Critical Thinking - Apply critical thinking skills to effectively address the challenges and solve problems.

Quantitative Reasoning - Synthesize and articulate information using appropriate mathematical methods to solve problems of quantitative reasoning accurately and appropriately.

20. Linking. CLICK ON CHAIN LINK ICON IN UPPER RIGHT HAND CORNER TO BEGIN LINKING. Please click on the ? to the right for help.

21. Method(s) of delivery appropriate for this course. Please click on the ? to the right for help.

- Cable TV (0)
- Classroom/Lab (0)
- HITS/Interactive TV (0)
- Hybrid (0)
- Online (0)

22. Text and Materials, Reference Materials, and Auxiliary Materials. Please click on the ? to the right for help.

- Slater. College Accounting. 13. Pearson, 2016, 9780134077307.

23. Maximum enrollment. Please click on the ? to the right for help.

25

24. Particular room type requirement. Is this course restricted to particular room type? Please click on the ? to the right for help.

NO

25. **Special scheduling considerations. Are there special scheduling considerations for this course? Please click on the ? to the right for help.**

NO

26. **Are special or additional resources needed for this course? Please click on the ? to the right for help.**

No

27. **Does this course require special fees to be paid for by students? Please click on the ? to the right for help.**

NO

28. **Does this course change the number of required credit hours in a degree or certificate? Please click on the ? to the right for help.**

No

29. **Course designation(s) for the Liberal Arts A.A. degree and/or for the college's other associate degrees. Please click on the ? to the right for help.**

Degree	Program	Category
Associate in Arts:	Liberal Arts	LE - Elective
AS:		
AAS:	Accounting	PR - Program Requirement
BAS:		
Developmental/ Remedial:		

Program Requirement: Business Careers, Hospitality and Tourism

30. **Course designation(s) for other colleges in the UH system.**

ACC 125 at Hawaii CC, Kauai CC, and Leeward CC

31. **Indicate the year and page # of UHMC catalog referred to. For new or modified courses, please indicate the catalog pages that need to be modified and provide a sheet outlining those changes.**

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32. **College-wide Academic Student Learner Outcomes (CASLOs). Please click on the HELP icon for more information.**

Standard 1 - Written Communication Write effectively to convey ideas that meet the needs of specific audiences and purposes.		
Outcome 1.1 - Use writing to discover and articulate ideas.		0
Outcome 1.2 - Identify and analyze the audience and purpose for any intended communication.		0
Outcome 1.3 - Choose language, style, and organization appropriate to particular purposes and audiences.		0

Outcome 1.4 - Gather information and document sources appropriately.	0
Outcome 1.5 - Express a main idea as a thesis, hypothesis, or other appropriate statement.	0
Outcome 1.6 - Develop a main idea clearly and concisely with appropriate content.	0
Outcome 1.7 - Demonstrate a mastery of the conventions of writing, including grammar, spelling, and mechanics.	0
Outcome 1.8 - Demonstrate proficiency in revision and editing.	0
Outcome 1.9 - Develop a personal voice in written communication.	0
Standard 2 - Quantitative Reasoning Synthesize and articulate information using appropriate mathematical methods to solve problems of quantitative reasoning accurately and appropriately.	
Outcome 2.1 - Apply numeric, graphic, and symbolic skills and other forms of quantitative reasoning accurately and appropriately.	3
Outcome 2.2 - Demonstrate mastery of mathematical concepts, skills, and applications, using technology when appropriate.	3
Outcome 2.3 - Communicate clearly and concisely the methods and results of quantitative problem solving.	0
Outcome 2.4 - Formulate and test hypotheses using numerical experimentation.	0
Outcome 2.5 - Define quantitative issues and problems, gather relevant information, analyze that information, and present results.	0
Outcome 2.6 - Assess the validity of statistical conclusions.	0
Standard 3 - Information Retrieval and Technology. Access, evaluate, and utilize information effectively, ethically, and responsibly.	
Outcome 3.1 - Use print and electronic information technology ethically and responsibly.	0
Outcome 3.2 - Demonstrate knowledge of basic vocabulary, concepts, and operations of information retrieval and technology.	0
Outcome 3.3 - Recognize, identify, and define an information need.	0
Outcome 3.4 - Access and retrieve information through print and electronic media, evaluating the accuracy and authenticity of that information.	0
Outcome 3.5 - Create, manage, organize, and communicate information through electronic media.	0
Outcome 3.6 - Recognize changing technologies and make informed choices about their appropriateness and use.	0
Standard 4 - Oral Communication Practice ethical and responsible oral communications appropriately to a variety of audiences and purposes.	
Outcome 4.1 - Identify and analyze the audience and purpose of any intended communication.	0
Outcome 4.2 - Gather, evaluate, select, and organize information for the communication.	0
Outcome 4.3 - Use language, techniques, and strategies appropriate to the audience and occasion.	0
Outcome 4.4 - Speak clearly and confidently, using the voice, volume, tone, and articulation appropriate to the audience and occasion.	0

Outcome 4.5 - Summarize, analyze, and evaluate oral communications and ask coherent questions as needed.	0
Outcome 4.6 - Use competent oral expression to initiate and sustain discussions.	0
Standard 5 - Critical Thinking Apply critical thinking skills to effectively address the challenges and solve problems.	
Outcome 5.1 - Identify and state problems, issues, arguments, and questions contained in a body of information.	0
Outcome 5.2 - Identify and analyze assumptions and underlying points of view relating to an issue or problem.	0
Outcome 5.3 - Formulate research questions that require descriptive and explanatory analyses.	0
Outcome 5.4 - Recognize and understand multiple modes of inquiry, including investigative methods based on observation and analysis.	0
Outcome 5.5 - Evaluate a problem, distinguishing between relevant and irrelevant facts, opinions, assumptions, issues, values, and biases through the use of appropriate evidence.	2
Outcome 5.6 - Apply problem-solving techniques and skills, including the rules of logic and logical sequence.	2
Outcome 5.7 - Synthesize information from various sources, drawing appropriate conclusions.	0
Outcome 5.8 - Communicate clearly and concisely the methods and results of logical reasoning.	3
Outcome 5.9 - Reflect upon and evaluate their thought processes, value system, and world views in comparison to those of others.	0
Standard 6 - Creativity Able to express originality through a variety of forms.	
Outcome 6.1: Generate responses to problems and challenges through intuition and non-linear thinking.	0
Outcome 6.2: Explore diverse approaches to solving a problem or addressing a challenge.	0
Outcome 6.3: Sustain engagement in activities without a preconceived purpose.	0
Outcome 6.4: Apply creative principles to discover and express new ideas.	0
Outcome 6.5: Demonstrate the ability to trust and follow one's instincts in the absence of external direction	0
Outcome 6.6: Build upon or adapt the ideas of others to create novel expressions or new solutions.	0

33. Additional Information