



SYLLABUS COLLEGE OF BUSINESS ADMINISTRATION

Course Number Course Name	BA222 ACCOUNTING PRINCIPLES II
Credit Value (Breakdown of theory and lab credits)	3 Theory
Catalog Course Description	This course offers both accounting and non-accounting majors an introduction to managerial accounting. Attention will be focused on the use of accounting data as a basis for decision by management, stockholders, creditors, and other users of financial statements and accounting reports. Prerequisite: BA 221. (3, 3T+0S)
Student Learning Outcomes/Objectives /Competencies of the Course	<ol style="list-style-type: none"> 1. Analyze equity ownership transactions and their effect on the financial statements. 2. Identify cash flow activities and explain the purpose of the cash flow statement. 3. Perform ratio analysis to evaluate financial statements. 4. Identify the differences between financial and managerial accounting. 5. Illustrate the accumulation of costs in cost accounting systems. 6. Describe the basic elements of the budgeting process, its objectives and budget preparation. 7. Define and classify cost behavior. 8. Perform cost-volume-profit analysis. 9. Perform differential (incremental) analysis for business decision making. 10. Explain the cause of the variance and its effect on the income statement. 11. Explain and demonstrate the difference between traditional and activity-based costing. 12. Prepare a Statement of Cash flows and analyze the results.
College-Wide Student Learning Outcomes	<ol style="list-style-type: none"> 1. Communication 2. Critical Thought 3. Information Literacy 4. Cultural Competence <p>Outcome in Bold</p>

NORTHERN NEW MEXICO COLLEGE

