Course Title: Principles of Accounting
Course Code: BUS 202
Format: Hybrid: coursework completed online and face to face
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Email: mary.brink@canyons.edu

Introduction
Welcome to BUS 202 Principles of Accounting Hybrid course, I am looking forward to having you in this course. You will be using Canvas and WileyPLus (the textbook publisher’s website) to access this course, and the course will be available to you on the first day of class. The syllabus, assignments, calendar, discussion and assessments will all be on the canvas website. Please note, you must log into the Canvas Course on the first day of class, in order not to be dropped from the course as a no show. If you are unsure of your skill level and whether or not you are ready to take a hybrid course, you should consider enrolling in COUNS 070 Distance Learning and Strategies for Success.

Introduction to Canvas and WileyPLUS Course Features
We will be using the College of the Canyons Canvas course management program for the online portion of this course. Canvas is a web-based online learning system that you will use to complete tutorials, quizzes, discussion boards, and other assignments. The course features of the Canvas program are discussed in this document. Please see the course syllabus for information about course content, such as homework assignments, testing, grading, and class policies. We will also be using the WileyPLUS system to complete and submit online homework and quiz assignments for grading. The WileyPLUS has been integrated with Canvas to help you navigate the course more easily. You will need to register with WileyPLUS one time at the beginning of the course, but then will access all of the WileyPLUS assignments through Canvas for the remainder of the course.

Instructions for registering for WileyPLUS are found below.

Registering and Logging On to WileyPLUS
The first step you need to take is to register for WileyPLUS. You only need to do this once at the beginning of the course. To register, follow these steps:
1. Login to Canvas.
2. To start the WileyPLUS registration, click in Canvas on any WileyPLUS content link on the Syllabus, Assignments, or Modules tab of Canvas.
3. If the WileyPLUS link is set to open in a new window you can click on the launch button to open a new tab.
4. Follow the directions and enter your registration code when prompted. This is the code that came with your textbook package purchased from the COC bookstore. You will have three options:
   a. Already have a registration code? Enter the code that came with your textbook
   b. Don’t have a registration code? You can buy direct access to WileyPLUS online
   c. Not ready to buy yet? Begin a 14 day grace period
5. You will now be directed to WileyPLUS. By entering WileyPLUS through your Canvas course, you will automatically be directed to the correct WileyPLUS course.
For the remainder of the course, you should be able to access the WileyPLUS assignments and resources by clicking on any WileyPLUS link in your Canvas course.
Note: In the future, you should always enter WileyPLUS through Canvas.
Getting WileyPLUS Tech Support
If you have questions, WileyPLUS Tech Support offers online support to students.
LIVE CHAT! Technical Support: www.wileyplus.com/support
Need help registering? www.wileyplus.com/go/lms/support
Course Description
Welcome to Principles of Accounting II

I am so glad to have you in my course this semester! This is a tough course and covers a lot of material. As we take this journey together through Managerial Accounting, I encourage you to ask me questions and voice your concerns. Attendance and participation, by onsite and online, are critical to understanding the material, as well as completing the assignments. I will endeavor to make the materials interesting and clear, using both traditional and nontraditional teaching methods.

This course is an introduction to basic accounting principles, with emphasis on managerial accounting. At the end of the course, the student will be able to:
1. Analyze the operating, investing, and financing components of the statement of cash flow and prepare a statement of cash flows using the indirect method.
2. Perform fundamental financial analysis on a company's financial statements using ratio, horizontal, vertical, and trend analysis.
3. Identify and illustrate the primary activities and information needs of managers and explain the role of the managerial accountant as a member of the management team; compare and contrast financial and managerial accounting.
4. Define and illustrate various cost terms, concepts, and behaviors, and evaluate their relevancy for different decision-making purposes.
5. Distinguish between product costs and period costs and prepare and evaluate a schedule of cost of goods manufactured, schedule of cost of goods sold, and income statement.
6. Explain cost-volume-profit analysis, degree of operating leverage, and safety margin and employ each as an analytical tool.
7. Describe job order and process cost systems, illustrate the cost flows for each, and prepare related accounting records and reports.
8. Explain the nature of and need for segment reporting and the relationship with cost, revenue, profit, and investment centers; prepare and analyze related segment reports.
9. Explain the purposes of budgeting in the management process, prepare a master budget and its component schedules, and relate the budget to planning and control.
10. Explain the development and use of standard costs and flexible budgets, prepare and interpret variance analysis reports and relate them to responsibility accounting and control.
11. Calculate and analyze variances based on standard costs.
12. Discuss the impact of technology on the business environment, its implications for product and service costs, and the development of activity-based costing and just-in-time systems.
13. Compare and contrast absorption costing and variable costing, prepare income statements using both methods, and reconcile the resulting net incomes.
14. Define relevant costs and benefits and prepare analysis related to special decisions.
15. Evaluate capital expenditure decisions and apply the methods used to make these decisions, including the application of time value of money.
16. Identify the ethical implications inherent in managerial accounting and the strategies accountants use to address them.
Student Learning Outcomes
Analyze and evaluate managerial accounting principles and concepts to record business transactions, while continuing to employ the basic level skills of financial accounting.

Prerequisite
Successful completion of BUS 201 Principles of Accounting I with a course grade of “C” or higher.

Course Information

Outline

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<td>Financial Statement Analysis</td>
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<td>Exam #1</td>
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<td>Cost-Volume-Profit Analysis: Additional Issues</td>
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The course will be meeting once per week on campus, but will require additional weekly work on line. The course will have weekly discussion posts, required video reviews, chapter homework, quizzes and continuing case studies. Exams will be given on campus during the regularly schedule on campus meeting time.

**Financial & Managerial Accounting with WileyPLUS**

*2nd edition* by Weygandt, Kimmel, and Kieso  
Publisher: Wiley  
*Your best deal is to purchase this loose-leaf package with the WileyPLUS access code from the COC Bookstore.*

*Important: If you purchase the textbook elsewhere without the WileyPLUS with ORION access code, you will need to also purchase the access code online directly from the textbook publisher. The printed textbook-only (excluding the access code) ISBN is 9781118334263.  
Student Textbook Companion Website: http://bcs.wiley.com/he-bcs/Books?action=index&itemId=1118334264&bcsId=9291*

Additional Info.

**Internet Connection Problems:** A reliable internet connection is a requirement of the class and any homework or quizzes not completed due to connection problems may not be made up. If your internet connection is suspect, please use the internet at a COC computer lab or another reliable location. Do not wait until the last minute to complete and submit online work. Allow yourself extra time to work out any technical problems or to allow for any slowing of the website that may occur near assignment deadlines.
College of the Canyons has online resources to help you succeed in this course. The following resource links that may be especially helpful to you:

- The Distance Learning office has a variety of information to help you to be successful in online and hybrid classes, from Canvas tutorials to time management strategies. Visit them at: [www.canyons.edu/online](http://www.canyons.edu/online)

- The Learning Center (TLC) provides FREE face-to-face and ONLINE tutoring, proctoring for courses that have required proctored exams, Study Jam review sessions, computers with over 300 software programs, and more! Go to: [www.canyons.edu/TLC](http://www.canyons.edu/TLC)

- Disabled Students Program & Services (DSPS) provide educational services and access for eligible students with documented disabilities. Find information about this program and how to access these services at: [www.canyons.edu/DSPS](http://www.canyons.edu/DSPS)

- Online Counseling can help you map out a plan to reach your educational goals as well as advise you on course selection and registration. Visit the [Online Counseling website](http://www.canyons.edu/DSPS) to learn more.

- Quest for Success is an online learning experience that can help you master the skills you need to be effective in an online or hybrid course.

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**Tech Ready Checklist**

- You will need regular access to a **reliable computer with stable, high-speed internet connection**.

- Microsoft *Word*. You can download the Microsoft Office Suite for FREE as part of your school My Canyons account (my.canyons.edu)

- A Canvas smartphone app is available to download! (Canvas by Instructure)