



**COURSE OUTLINE : ACCTG 180**

**D Credit – Degree Applicable**

**COURSE ID 005112**

**Cyclical Review: October 2020**

**COURSE DISCIPLINE :** ACCTG

**COURSE NUMBER :** 180

**COURSE TITLE (FULL) :** Financial Analysis And Communications

**COURSE TITLE (SHORT) :** Fncl Anlys & Communications

**CATALOG DESCRIPTION**

ACCTG 180 is a course in which the students apply the tools of the accounting profession to solve problems and complex case studies common in the industry. Topics include the use of general ledger, database, and spreadsheet programs, advanced financial ratios, extensive budget creation with variance analysis, and real-time adjustments, setting up a general ledger package, decision making formulas, creating financial statements and producing spreadsheet for various accounting decisions.

Total Lecture Units: 2.00

Total Laboratory Units: 0.00

**Total Course Units: 2.00**

Total Lecture Hours: 36.00

Total Laboratory Hours: 0.00

Total Laboratory Hours To Be Arranged: 0.00

**Total Contact Hours: 36.00**

**Total Out-of-Class Hours: 72.00**

Recommended Preparation: ACCTG 101 or equivalent and CABOT 260, CABOT 265, or CABOT 270.



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**ENTRY STANDARDS**

	<b>Subject</b>	<b>Number</b>	<b>Title</b>	<b>Description</b>	<b>Include</b>
1	ACCTG	101	Financial Accounting	explain the content, form, and purpose of the basic financial statements (including footnotes) and the annual report, and how they satisfy the information needs of investors, creditors, and other users;	Yes
2	ACCTG	101	Financial Accounting	explain the nature of current assets and related issues, including the measurement and reporting of cash and cash equivalents, receivables and bad debts, and inventory and cost of goods sold;	Yes
3	ACCTG	101	Financial Accounting	distinguish between capital and revenue expenditures;	No
4	ACCTG	101	Financial Accounting	identify and illustrate issues relating to long-term liabilities, including issuance, valuation, and retirement of debt (including the time value of money);	No
5	ACCTG	101	Financial Accounting	identify and illustrate issues relating to stockholders' equity, including issuance, repurchase of capital stock, and dividends;	No
6	ACCTG	101	Financial Accounting	explain the importance of operating, investing and financing activities reported in the Statement of Cash Flows;	No
7	ACCTG	101	Financial Accounting	interpret company activity, profitability, liquidity and solvency through selection and application of appropriate financial analysis tools;	No
8	ACCTG	101	Financial Accounting	identify the ethical implications inherent in financial reporting and be able to apply strategies for addressing them.	No
9	CABOT	265	Microsoft Word I	generate text;	No
10	CABOT	265	Microsoft Word I	form and apply paragraph organization techniques;	No
11	CABOT	265	Microsoft Word I	assess readiness to take the core certification test.	No
12	CABOT	270	Microsoft Excel I	utilize formulas & functions in Excel;	Yes
13	CABOT	270	Microsoft Excel I	utilize charts and objects.	Yes

**EXIT STANDARDS**

- 1 obtain and document information for use in financial statement presentations;
- 2 communicate entity information and conclusions;
- 3 present financial analysis results in writing in a financial statement format or other appropriate forms.



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**STUDENT LEARNING OUTCOMES**

- 1 evaluate, analyze and process entity information for reporting in financial statements
- 2 analyze information and identify data relevant to financial accounting and reporting
- 3 perform complex financial calculations and formulate conclusions

**COURSE CONTENT WITH INSTRUCTIONAL HOURS**

	Description	Lecture	Lab	Total Hours
1	General Ledger Package Basic	10	0	10
2	Analysis of Standard Industry Transaction	5	0	5
3	Financial Statement Preparation, Analysis, and Projections	6	0	6
4	Financial Modeling Including Financial Indexes, Taxes and Opportunity Cost	4	0	4
5	Application of Capital budgeting Tools	5	0	5
6	Short Run Decisions Making and Analysis of Financing Strategies	6	0	6
				<b>36</b>

**OUT OF CLASS ASSIGNMENTS**

- 1 reading assignments
- 2 computer generated homework assignments;
- 3 student case studies.

**METHODS OF EVALUATION**

- 1 quizzes
- 2 midterm examination
- 3 final examination

**METHODS OF INSTRUCTION**

- Lecture
- Laboratory
- Studio
- Discussion
- Multimedia
- Tutorial
- Independent Study



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- Collaboratory Learning
- Demonstration
- Field Activities (Trips)
- Guest Speakers
- Presentations

**TEXTBOOKS**

<b>Title</b>	<b>Type</b>	<b>Publisher</b>	<b>Edition</b>	<b>Medium</b>	<b>Author</b>	<b>IBSN</b>	<b>Date</b>
Interpreting and Analyzing Financial Statements	Required		6		Karen P. Schoenebeck	978-0132746243	2013