

**Principles of Accounting II Online  
ACCT 0105**

**Fall 2013  
September 4 - December 17, 2013**

**Westfield State University**

Understand how to record the purchase of property, plant & equipment. Know when and how to record the depreciation, amortization or depletion necessary on PP&E. Be able to record the disposals of PP&E.

Understand what internal controls are, why they are needed and methods of internal control used in business.

Record entries for the sale of stock, dividends and the purchase & sale of treasury stock.

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corporation.

Understand time value of money. Know which tables to use in the appropriate situations and be able to use Excel to calculate payment amounts, present values and future values as well as produce amortization tables.

Record all entries for long-term liabilities. This includes being able to calculate their selling price.

equity for a corporation using

both periodic and perpetual inventory methods.

Understand what a statement of cash flows is and be able to prepare one using the indirect method.

Prepare a statement of cost of goods manufactured.

Describe the different types of costs incurred by companies and discuss the behaviors of these costs.

Calculate break even points, target profits and other types of cost-volume-profit calculations

Final Grade:

*Facilitating Academic Dishonesty*

ATTENDANCE and TEACHING APPROACH

Additional Questions:

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