BARTON COMMUNITY COLLEGE

##### COURSE SYLLABUS

1. **Course Information**

Course Number: ACCT 1641

Course Title: Accounting for Investing and Financing

Credit Hours: 3

Prerequisite: ACCT 1640 Accounting for Business Operations with a “C” or better

Division and Discipline: Workforce Training and Community Education

Course Description:

This course will introduce the student to operating decisions and financial decisions faced by managers. These decisions will be presented within a framework of planning, performing, and evaluating activities. The course will be taught from the perspective of the decision-maker as a user of accounting information.

1. **instructor information**
2. **COLLEGE PolicIES**

Students and faculty of Barton Community College constitute a special community engaged in the process of education. The College assumes that its students and faculty will demonstrate a code of personal honor that is based upon courtesy, integrity, common sense, and respect for others both within and outside the classroom.

Plagiarism on any academic endeavors at Barton Community College will not be tolerated. The student is responsible for learning the rules of, and avoiding instances of, intentional or unintentional plagiarism. Information about academic integrity is located in the Student Handbook.

The College reserves the right to suspend a student for conduct that is determined to be detrimental to the College educational endeavors as outlined in the College Catalog, Student Handbook, and College Policy & Procedure Manual. (Most up-to-date documents are available on the College webpage.)

Any student seeking an accommodation under the provisions of the Americans with Disability Act (ADA) is to notify Student Support Services via email at disabilityservices@bartonccc.edu.

1. **Course as Viewed in the Total Curriculum**

Accounting is the language of business and a basic business requirement of the business curriculum. Students seeking an undergraduate degree in business must complete Accounting I and Accounting II or their equivalent as the introductory courses in financial accounting. Additional accounting courses are required of the business graduate. Undergraduate degrees in business related areas (i.e. computer science) require a minimum of course work in financial accounting that includes Accounting I and II. Those seeking an associate degree in certain areas of specialization will find it to their advantage to complete Accounting I and II. In the final analysis, those students that need a background in financial accounting must complete Accounting I and II.

For this course to transfer to Kansas Regents’ institutions, Accounting II must also be successfully completed. Accounting I and Accounting II courses from Barton Community College will transfer to the Kansas Regents’ institutions as either 3 or 4 credits in Financial Accounting.

Transferability varies among institutions, and perhaps even among departments, colleges, or programs within an institution. Also, these requirements may change from time to time and without notification. Therefore, it shall be the student’s responsibility to obtain relevant information from intended transfer institutions during his/her tenure at Barton Community College to insure that he/she enrolls in the most appropriate set of courses for transferability.

# **Assessment of Student Learning**

Barton Community College is committed to the assessment of student learning and to quality education. Assessment activities provide a means to develop an understanding of how students learn, what they know, and what they can do with their knowledge. Results from these various activities guide Barton, as a learning college, in finding ways to improve student learning.

This course is intended to:

1. Introduce the time value of money concept and demonstrate its use in decision-making
2. Explain the risk-return relationship.
3. Describe the difference between simple and compound interest.
4. Solve present value and future value lump sum cash flow problems.
5. Solve present value and future value annuity cash flow problems.
6. Introduce the capital budgeting process and demonstrate the use of discounted cash flow analysis
7. Detail the steps of the capital budgeting process.
8. Use the net present value method to identify if a proposed investment is acceptable.
9. Introduce debt-financing activities
10. Identify financing sources.
11. Describe the characteristics and cash flows of installment notes, non-interest bearing notes, and periodic payment and lump sum notes.
12. Introduce equity financing activities
13. Describe the characteristics of equity financing for sole proprietorships, partnerships, and corporations.
14. Calculate owner contributions, owner withdrawals, and owner bonuses for a sole proprietorship and partnership.
15. Detail issues relating to the acquisition, use, and disposition of property, plant, and equipment
16. Journalize the acquisition, use, and disposition of operation investments.
17. Describe the effects / presentation of operational investment ownership on the financial statements.
18. Detail issues relating to the acquisition and maturation / disposition of non-operational investments
19. Journalize the acquisition and maturation / disposition of non-operational investments.
20. Describe the effects / presentation of non-operational investment ownership on the financial statements.
21. Enable the student to record transactions relating to investing and financing events
22. Journalize stock issuance, declaration and payment of cash dividend, and closing entries for a corporation.
23. Describe the effects of a stock split and a stock dividend.
24. Journalize the purchase and reissue of treasury stock.
25. Journalize the issuance and payment of installment notes, non-interest bearing notes, and periodic payments and lump sum notes.
26. Allow the students to integrate the effects of investing and financing events upon the financial statements
27. Describe the effects/presentation of debt financing events on the financial statements.
28. Describe the effects/presentation of equity financing events on the financial statements.
29. Enable the student to analyze and interpret the financial statements.
30. Identify the components of comprehensive income.
31. Describe what earnings per share measures.
32. Describe the differences between a single step and a multi-step income statement.
33. Identify the components of a statement of retained earnings.
34. Identify the components of a classified balance sheet.
35. Identify the components of a cash flow statement.
36. Describe the difference between the direct method and the indirect method of cash flow statement preparation.
37. Use ratio analysis to evaluate financial statements.

# **instructor expectations of students in class**

# **Textbook and other required materials**

# **References**

1. **Methods of Instruction and Evaluation**
2. **Attendance requirements**
3. **Course Outline**