

WILMINGTON UNIVERSITY  
COLLEGE OF BUSINESS  
BASIC COURSE INFORMATION

COURSE TITLE: Accounting I I  
COURSE NUMBER: BAC 102  
PRE-REQUISITE(S): BAC 101 ; Accounting Majors GPA 2.0 in that course

COURSE DESCRIPTION:

This course is an introduction to financial statement analysis and managerial accounting. It provides a study of cash flow, financial ratios, elements of cost in business organizations, basic cost behavior patterns, contribution approach to decision analysis, cost-volume profit analysis, budgeting, and a basic understanding of taxes for individuals and corporations.

MAJOR INSTRUCTIONAL GOALS:

GOAL A:

The student

B-5 Calculate earnings per share

B-6 Explain prior period adjustments

GOAL C:

The student will account for long-term liabilities such



GOAL K:

The student will assign costs using Activity-Based Costing.

Learning Objectives : The student will:

K-1

N-4 Define a flexible budget and variances

N-5 Prepare an Income Statement Performance (variance) Report