

**Department: Business Course Title: Computerized Accounting II Course #: 622**

**DESCRIPTION OF COURSE:** Students will learn advanced accounting concepts found in special journals, corporation accounting, accounting for plant assets, inventories and such items as inventories, receivables/payables. They will enter data in journals and ledgers both manually and electronically. The student will analyze transactions affecting different types of transactions using T-accounts. They will record transactions in journals, post transactions to ledgers, complete business forms and financial statements and audit their results. Understanding will be assessed through verbal and written analysis. Students will be required to perform basic calculations dealing with adjustments, depreciation, and interest on notes. Accounting I and II are recommended for any student who is planning to major in a business-related field on the post-secondary level.

<b>REQUIRED TOPICS OF STUDY</b>	<b>SUGGESTED INSTRUCTIONAL TIME</b>	<b>STANDARDS/ ASSESSMENT ANCHORS</b>
Uncollectible Accounts Receivable/Manual & Automated	2	1.1.11F/2.4.11E/2.5.11A/2.5.11C/3.6.12B/3.7.12D
Plant Assets and Depreciation/Manual & Automated	2	1.1.11F/2.4.11E/2.5.11A/2.5.11C/3.6.12B/3.7.12D
Accounting for Inventory/Manual & Automated	2	1.1.11F/2.4.11E/2.5.11A/2.5.11C/3.6.12B/3.7.12D
Notes and Interest/Manual & Automated	2	1.1.11F/2.4.11E/2.5.11A/2.5.11C/3.6.12B/3.7.12D
Accrued Revenue and Expenses/Manual & Automated	2	1.1.11F/2.4.11E/2.5.11A/2.5.11C/3.6.12B/3.7.12D
End-of-Fiscal Period Work/Manual & Automated	2	1.1.11F/2.4.11E/2.5.11A/2.5.11C/3.6.12B/3.7.12D
Accounting for Partnerships/Manual & Automated	2	1.1.11F/2.4.11E/2.5.11A/2.5.11C/3.6.12B/3.7.12D
Recording International and Internet Sales/Manual & Automated	3	1.1.11F/2.4.11E/2.5.11A/2.5.11C/3.6.12B/3.7.12D

**INSTRUCTIONAL RESOURCES:**

Century 21 Accounting 8e, Gilbertson, Lehman & Ross with working papers