

FILLMORE CENTRAL HIGH SCHOOL
COURSE SYLLABUS 2023-2024
ACCOUNTING II (ACCOUNTING 3 AND 4)

Instructor Information

Instructor: Brittney Patterson

E-mail: brittney.patterson@fillmorecentral.org

Prerequisite: Successful completion of Accounting I (C minimum grade)

COURSE DESCRIPTION/OBJECTIVES: Students are introduced to accounting as an information system that provides reports to stakeholders about the economic activities and condition of a business. Students learn about the complete accounting cycle, accounting systems and internal controls, and balance sheet accounts—cash, receivables, inventories, fixed and intangible assets, and current liabilities.

Upon completion of this course you should be able to:

- a. develop an understanding of the basic accounting concepts
- b. learn how to keep business records using the double-entry system
- c. interpret information from basic accounting forms and statements
- d. make informed management decisions based upon accurate records
- e. use this course as a foundation to advance in higher level accounting training

COURSE RESOURCES:

Course Websites

- www.NGL.cengage.com
- MindTap On-line working papers

Required Course Text

- Century 21 Accounting-Advanced; Cengage Publishing; 11th edition; Gilbertson, Lehman

Course Supplies

- Textbook and accompanying workbook (if you choose this option)
- Computer (Mindtap use/note taking)

SPECIFIC COURSE REQUIREMENTS:

- a. Students will be required to complete daily assignments after instructor lecture and in-class demonstration.
- b. Students will be required to complete a study guide over each chapter.
- c. Students will complete an assessment over each chapter.

GRADING:

Tests – 80%

Daily problems and study guides– 20%

ASSESSMENTS: Assessments will include vocabulary, objective questions over major concepts, and application problems. A final will be given at the end of ea semester.

For those taking this for Peru State College dual credit, ““Regardless of grades earned previously, the culminating assessment must be passed in order to receive college credit for the course.”

Specific Course Content

Upon completion of this course, the student will meet the following objectives:

ACCOUNTING FOR A MERCHANDISING BUSINESS ORGANIZED AS A CORPORATION

- Set up departmentalized accounting system and record transactions to the special journals

PAYROLL

- Review payroll procedures and completion of records

ACCOUNTING CONTROL SYSTEMS

- Utilize various inventory cost measures

GENERAL ACCOUNTING ADJUSTMENTS

- Work with uncollectible accounts and depreciation
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CORPORATION ACCOUNTING

- Complete starting entries, subscriptions, dividend distribution and financial reports

PARTNERSHIP ACCOUNTING

- Journalize transactions related to forming a partnership.

OPTIONAL MATERIAL WHEN TIME ALLOWS:

Cost accounting and Budget planning and control