

COMPUTERIZED ACCOUNTING II SECTION

PURPOSE: This course gives a realistic approach to the mechanics of accounting in today's automated offices. Students will complete accounting cycle programs, financial management decision programs, and computer accounting simulations. Spreadsheet applications may be used to teach many of the concepts. **Special Note:** Fort Scott Community College offers 3 hours of college credit for completion of this course. You must enroll, **pay half the tuition**, and receive a final grade of at least a "C".

HIGH ACHIEVEMENT UNIT OUTCOMES:

Outcome I: Departmentalized Accounting

Components:

1. Record Departmental Purchases and Cash Payments
2. Record Departmental Sales and Cash Receipts
3. Calculate and Record Payroll Data
4. Complete Financial Reporting for a Departmentalized Business

Outcome II: Automated Accounting

Components:

1. Automated Departmentalized Accounting—Perform daily activities
2. Automated Departmentalized Accounting—Complete End-of-Fiscal Period work
3. Use an Electronic Spreadsheet

Outcome III: General Accounting Adjustments

Components:

1. Account for Uncollectible Accounts
2. Account for Plant Assets
3. Prepare Depreciation Schedules
4. Account for Notes Payable, Prepaid Expenses, and Accrued Revenue

Outcome IV: Corporation Accounting

Components:

1. Organize a Corporation and Paying Dividends
2. Acquire Additional Capital for a Corporation
3. Complete Financial Analysis and Reporting for a Corporation

Outcome V: Management Accounting

Components:

1. Prepare Inventory Planning and Valuation
2. Prepare Budgetary Planning and Control
3. Process Accounting Information to make Managerial Decisions
4. Analyze Financial Statements

Outcome VI: Cost Accounting

Components:

1. Perform Cost Accounting for a Merchandising Business
2. Perform Cost Accounting for a Manufacturing Business
3. Analyze Accounting Transactions and prepare Financial Reports for a Manufacturing Business

