

Accounting 2

COURSE SYLLABUS

Course Description:

The objective of this class is to re-introduce Accounting and the Accounting equation. The students will be able to Analyze Business source documents, Journalize entries into Multiple Journals such as General, Cash Payments, Cash Receipts, Sales, & Purchases Journal. The students will also be able to comprehend Accounting Documents and Accounting Equations. The students will show comprehension by completing simulations and Accounting Tests.

Course Objectives:

- **Accounting for Uncollectable Accounts**
- **Accounting for Plant Assets and Depreciation Schedules**
- **Accounting for Inventory**
- **Accounting for Accrued Revenue and Expenses**
- **Accounting for End of Fiscal Period for Corporations**
- **Accounting for Fiscal Year Partnerships**
- **Accounting for Cycle for Journalizing and Posting Transactions**

Required Class Materials:

Computer

Internet Access

Grading:

The students can earn college credits via the Eastern Promise.

The Grading Scale will be as follows:

Formative assignments: 30%

Summative assignments: 70%

Grades: 90% A

80% B

70% C

60%I (Have two weeks to finish and turn in Missing Summatives)

Under F

Due dates: The summative assessments MAY have due dates. If due dates are used, if the student does not complete assessment in due time, the highest grade allowed will be 85% on the assessment.