CURRICULUM MAP
ACCOUNTING II

Week 1-2	Weeks 3-4	Weeks 5-6	Weeks 7-10	Weeks 11-13	Weeks 14-18
Program Goals I. Acquire skills in professional accounting. **Student Objectives** A. Develop an understanding of terminology related to the framework of accounting and the forms of business ownership. B. Develop an understanding of terminology related to the framework of accounting, the forms of business organization, and how accounting standards are developed. **Program Goals** II. Acquire skills in departmental accounting. **Student Objectives** A. Develop an understanding for recording purchases and cash payments. **Credit – 1.0** **Prerequisites – Accounting I** **Double-Blocked** **One Semester**	**Program Goals** Acquire skills in departmental accounting. **Student Objectives** B. Develop an understanding for sales and cash receipts. C. Develop the skills for calculating and recording departmental payroll data. D. Develop an understanding for financial reporting in a departmentalized business.	**Program Goals** III. Acquire skills in general accounting adjustments. **Student Objectives** A. Develop an understanding of accounting for uncollectible accounts. B. Develop an understanding of plant assets. C. Develop an understanding of notes payable, prepaid expenses, and accrued expenses. D. Develop an understanding of notes receivable, unearned revenue, and accrued revenue.	**Program Goals** IV. Acquire skills in corporation accounting. **Student Objectives** A. Develop an understanding of corporate organization structure. B. Develop an understanding of acquiring additional capital. C. Develop an understanding of financial analysis and reporting. **Program Goals** V. Acquire skills in management accounting. **Student Objectives** A. Develop an understanding of inventory planning and valuation. B. Develop an understanding of budgetary planning and control.	**Program Goals** V. Acquire skills in management accounting. **Student Objectives** C. Develop an understanding of accounting information for management decisions. D. Develop an understanding of financial statement analysis. **Program Goals** VI. Acquire skills in cost accounting. **Student Objectives** A. Develop an understanding of cost accounting for a merchandising business. B. Develop an understanding of cost accounting for a manufacturing business.	**Program Goals** VII. Acquire skills in cost accounting. **Student Objectives** C. Develop an understanding of cost accounting transactions and financial reporting for a manufacturing business. **Program Goals** VIII. Acquire skills in other accounting systems. **Student Objectives** A. Develop an understanding of the organizational structure of a partnership. B. Develop an understanding of financial reporting for a partnership. C. Develop an understanding of budgeting and accounting for a not-for-profit organization. D. Develop an understanding of financial reporting for a not-for-profit organization. 11/8/2005