

CURRICULUM – NHS ACCOUNTING 2 COURSE

Chapter / Title

Chapter / Title

1	RECORDING DEPARTMENTAL PURCHASES AND CASH PAYMENTS a) Using accounting principles and records b) Journalizing and posting purchases and purchase returns c) Journalizing and posting cash payments	7	ACCOUNTING FOR PLANT ASSETS a) Buying plant assets b) Calculating and journalizing depreciation expense c) Disposing of plant assets d) Other methods of depreciation
2	RECORDING DEPARTMENTAL SALES AND CASH RECEIPTS a) Sales on account and sales returns and allowances b) Journalizing and posting cash receipts	8	NOTES PAYABLE, PREPAID EXPENSES, AND ACCRUED EXPENSES a) Notes payable b) Prepaid Expenses c) Accrued Expenses
3	CALCULATING AND RECORDING DEPARTMENTAL PAYROLL DATA a) Completing payroll records for employee earnings and deductions b) Recording a payroll and payroll taxes	9	UNEARNED REVENUE, ACCRUED REVENUE AND INSTALLMENT NOTES RECEIVABLE a) Unearned and Accrued Revenue b) Accounting for Gift Cards c) Accounting for Installment Notes Receivable
4	FINANCIAL REPORTING FOR A DEPARTMENTALIZED BUSINESS a) Responsibility accounting b) Interim statement of gross profit c) Preparing a work sheet d) Responsibility statements e) End-of-Period work		REINFORCEMENT ACTIVITY 2 – Chapters 5 - 9 SIMULATION – journalizing, posting, completing a worksheet, analyzing financial statements, and forensic accounting
	REINFORCEMENT ACTIVITY 1 – Chapters 1 - 4	10	ORGANIZING A CORPORATION a) Starting a corporation b) Accounting for Preferred Stock
5	INVENTORY PLANNING AND VALUATION a) Determining merchandise inventory quantities b) Inventory costing methods c) Estimating the inventory	11	CORPORATE DIVIDENDS AND TREASURY STOCK a) Calculating and journalizing dividends for a corporation b) Treasury stock transactions c) Purchasing and selling capital stock of other corporations
6	ACCOUNTING FOR UNCOLLECTIBLE ACCOUNTS a) Direct write-off method of recording uncollectible accounts b) Allowance method of recording uncollectible accounts expense c) Financial analysis of accounts receivable	12	ACCOUNTING FOR BONDS a) Bonds payable transactions b) Paying interest on bonds c) Bond investments
	MID-TERM, Review and Assessment		FINAL EXAM, Review and Assessment