

Syllabus

Accounting Semester B

Course Overview

This one-semester course is intended to help you understand the accounting functions specific to different kinds of businesses. This course has ten lessons organized into three units. Each unit has a Unit Activity and each lesson contains one or more Lesson Activities.

Additionally, there is one Course Activity that you need to work on throughout the duration of the course. This activity is a long-term project spread over the length of the course. The due date for this activity is to be determined by the course instructor.

This course covers the accounting functions of different business types and the specialized accounting tasks related to them. It also covers and the essentials interpersonal and workplace skills required as a professional in this field.

You will submit the Unit Activity documents and Course Activities to your teacher, and you will grade your work in the Lesson Activities by comparing them with given sample responses. The Unit Activities, Course Activity (submitted to the teacher), and the Lesson Activities (self-checked) are the major components of this course. There are other assessment components, namely the mastery test questions that feature along with the lesson; the pre- and post-test questions that come at the beginning and end of the unit, respectively; and an end-of-semester test. All of these tests are a combination of simple multiple-choice questions and technology-enhanced (TE) questions.

Course Goals

This course will help you meet the following goals:

- Identify accounting functions for different types of business ownership.
- Analyze financial statements to determine a firm's financial condition.
- Explain specialized accounting procedures to track cash flow.
- Describe payroll concepts and procedures to calculate payroll earnings.
- Describe tax accounting functions for different types of firms.
- Identify interpersonal and professional skills required for a successful accounting career.
- Describe the use of information technology in accounting.

Prerequisite Skills

Accounting Semester B has the following prerequisites:

- basic math knowledge
- ability to visualize and apply creativity and innovation
- familiarity with the writing process and following guidelines
- basic computer skills
- ability to structure and process information

General Skills

To participate in this course, you should be able to do the following:

- Perform basic operations on a computer.
- Perform online research using various search engines and library databases.
- Communicate through email and participate in discussion boards.

For a complete list of general skills that are required for participation in online courses, refer to the Prerequisites section of the Plato Student Orientation document, found at the beginning of this course.

Credit Value

Accounting Semester B is a 0.5-credit course.

Course Materials

- Notebook
- Computer with Internet connection and speakers or headphones
- Microsoft Word or equivalent
- Microsoft Excel or equivalent
- Microsoft PowerPoint or equivalent

Course Pacing Guide

This course description and pacing guide is intended to help you stay on schedule with your work. Note that your course instructor may modify the schedule to meet the specific needs of your class. Also, the course instructor will determine the due date for the Course Activity, which is a long-term project over the length of the course.

Unit 1: Accounting for Different Types of Firms

Summary

In this unit, you will familiarize yourself with the unique accounts and specific accounting functions for three different types of businesses: merchandising, services, and corporations. You will also analyze financial statements to determine a firm's financial condition.

Day	Activity/Objective	Type
1 day: 1	Syllabus and Plato Student Orientation <i>Review the Plato Student Orientation and Course Syllabus at the beginning of this course.</i>	Course Orientation
7 days: 2–8	Accounting for a Merchandising Business <i>Describe the steps of the accounting cycle for a merchandising business.</i>	Lesson
7 days: 9–15	Accounting for a Service Business <i>Describe the steps of the accounting cycle for a service business.</i>	Lesson
7 days: 16–22	Accounting for a Corporation <i>Perform accounting functions for a corporation.</i>	Lesson
6 days: 23–28	Financial Statement Analysis <i>Analyze financial statements to determine a firm's financial condition.</i>	Lesson
1 day: 29	Space Jumble	Game
6 days: 30–35	Unit Activity/Threaded Discussion—Unit 1	Activity/Discussion
1 day: 36	Post-test—Unit 1	Assessment

Unit 2: Specialized Accounting Tasks

Summary

In this unit, you will explore specialized accounting procedures to track cash flow. You will further understand payroll procedures required to calculate, record, and distribute payroll earnings. Finally, you will explore various tax accounting functions for different types of firms.

Day	Activity/Objective	Type
6 days: 37–42	Cash Management and Controls <i>Explain cash management and control procedures.</i>	Lesson
6 days: 43–48	Payroll Accounting <i>Create a payroll for a given set of enterprise data.</i>	Lesson
6 days: 49–54	Tax Accounting <i>Describe tax accounting functions for different types of firms.</i>	Lesson
1 day: 55	Para Jumble	Game
6 days: 56–61	Unit Activity/Threaded Discussion—Unit 2	Activity/Discussion
1 day: 62	Post-test—Unit 2	Assessment

Unit 3: Essential Skills for Accounting Professionals

Summary

In this unit, you will familiarize yourselves with the necessary interpersonal, professional, and technological skills required in the field of accounting. You will also familiarize yourself with the use of information technology in accounting. Finally, you will research employment opportunities and create a job profile in the accounting field.

Day	Activity/Objective	Type
6 days: 63–68	Interpersonal and Workplace Skills <i>Identify personal and professional skills essential for success in an accounting career.</i>	Lesson
6 days: 69–74	Technology in Accounting <i>Demonstrate an understanding of the use of technology in accounting.</i>	Lesson
6 days: 75–80	Using Accounting and Spreadsheet Software <i>Describe the use of accounting and spreadsheet software to maintain accounting records.</i>	Lesson
Extended Project	Employability Skills	Course Activity
1 day: 81	Thwack-A-Mole	Game
6 days: 82–87	Unit Activity/Threaded Discussion—Unit 3	Activity/Discussion
1 day: 88	Post-test—Unit 3	Assessment
1 day: 89	Semester Review	
1 day: 90	End-of-Semester Test	Assessment