

Course Objectives/Course Outline
Spokane Community College

Course Title: College Accounting II

Prefix and Course Number: ACCT 152

Course Learning Outcomes:

By the end of this course, a student should be able to:

- Record transactions specific to a merchandising firm
- Prepare accruals and deferrals related to a merchandising firm
- Analyze uncollectible accounts, and execute correct bad debt method
- Identify and use inventory valuation methods
- Prepare worksheets and financial statements for a merchandising firm

Course Outline:

I. Review

- A. Additional Concepts
- B. Application

II. Computer Software

III. Internal Controls

- A. Ethics
- B. Small Business Operations

IV. Employment Opportunities