

Las Positas College
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Course Outline for BUSN 51B

GENERAL ACCOUNTING II

Effective: Fall 1995

I. CATALOG DESCRIPTION:

BUSN 51B — GENERAL ACCOUNTING II — 5.00 units

Inventories, plant and equipment, corporations, cash flows, manufacturing firms. Integration of accounting procedures into the operation of a microcomputer-based accounting system. Emphasis on general ledger, accounts receivable, accounts payable, payroll, inventory, and financial statement analysis.

2.00 Units Lecture 3.00 Units Lab

Prerequisite

BUSN 1A - Principles of Accounting I
with a minimum grade of C
or

BUSN 51 - General Accounting
with a minimum grade of C

Strongly Recommended

CIS 71A - Keyboarding (The Alphabet)

Grading Methods:

Discipline:

	MIN
Lecture Hours:	36.00
Lab Hours:	162.00
Total Hours:	198.00

II. NUMBER OF TIMES COURSE MAY BE TAKEN FOR CREDIT: 1

III. PREREQUISITE AND/OR ADVISORY SKILLS:

Before entering the course a student should be able to:

- A. BUSN1A
- B. BUSN51

Before entering this course, it is strongly recommended that the student should be able to:

- A. CIS71A

IV. MEASURABLE OBJECTIVES:

Upon completion of this course, the student should be able to:

- A. Basic accounting theory and practice as it relates to corporations;
- B. Statement of stockholders' equity and retained earnings;
- C. Accounting for inventories;
- D. Accounting for plant and equipment and related depreciation;
- E. Statement of cash flows;
- F. Basic accounting theory and practice as it relates to manufacturing concerns;
- G. Create and maintain accounting records using a microcomputer.

V. CONTENT:

- A. Concepts and procedures
 - 1. comparison of corporation form
 - 2. capital sources and distribution
 - 3. corporate income taxes
 - 4. corporate financial statements
 - 5. sources and uses of cash flows

6. noncash investing and financing activities
 7. statement of cash flows
 8. inventory valuation and cost flow assumptions
 9. cost of plant and equipment
 10. nature and recording of depreciation
 11. repair and maintenance expenditures
 12. accounting for manufacturing costs
 13. manufacturing inventory stages
- B. Computer applications
1. comparison of manual and computerized accounting systems
 2. general ledger
 3. subsidiary records
 4. payroll
 5. inventory
 6. financial statement analysis

VI. METHODS OF INSTRUCTION:

- A. **Lecture** -
- B. Computer demonstrations
- C. Problem solving
- D. **Discussion** -

VII. TYPICAL ASSIGNMENTS:

VIII. EVALUATION:

- A. **Methods**
1. Exams/Tests
 2. Simulation
 3. Class Work
 4. Home Work
- B. **Frequency**

IX. TYPICAL TEXTS:

1. McQuaig & Billie *College Accounting.*, Houghton, 0.

X. OTHER MATERIALS REQUIRED OF STUDENTS:

- A. 4-function calculator
- B. diskettes