# ACCOUNTING 120

# COURSE OUTLINE

### TEXT: Century 21 Accounting

Accounting 120 expands the concepts that you learned in Accounting 110. We will be covering the basic accounting procedures associated with the purchase and sale of merchadise. We will be doing end-of-the-year adjustments on an B-column worksheet.

# Scope

Unit 1	Merchandise Accounting End-of-period Adjustments and 8-Column Worksheet	Chap.	13.	12. 14. &16.
Unit 2	Quadrasonics	Project		
Unit 3	Special Journals	Chap.	20,	21.
Unit 4	Payrol1	Chap.	22,	23.

#### Evaluation

Your mark for this course will be based on course work, the completion of Ouadrasonics, module exams as well as a final exam.

Course Work	20%
Quadrasonics	20%
Module Exams	30%
Final Exam	30%
	100%

Neathers and accuracy are of utmost importance in Accounting 120. Standard equipment for this class is pencil and eraser, pen <u>ruler</u> and a coalculator, and a note book for terminology and OFIS. All corrections must be neat and legible, because if I cannot read it I cannot mark it'