

CURRICULUM – NHS ACCOUNTING III COURSE, prepared by Mrs. Dougherty – BCIT Instructor

TEXTBOOK: Financial and Managerial Accounting 17th Edition: Williams, Haka, Bettner, Carcello

QuickBooks Online for Accounting 2017 Edition: Glen Owen

Ch. 9	<i>PLANT AND INTANGIBLE ASSETS</i> <ul style="list-style-type: none"> a) Acquisition of plant assets b) Capital expenditures and revenue expenditures c) Straight-line and declining-balance depreciation d) Units of output, MACRS and sum-of-the-years' digits depreciation e) Disposal of plant assets and associated gains or losses f) Intangible assets 	Ch. 12	<i>INCOME AND CHANGES IN RETAINED EARNINGS</i> <ul style="list-style-type: none"> a) Earnings per share b) Cash dividends and stock dividends transactions c) Preparing a statement of retained earnings d) Preparing a statement of stockholders' equity and stockholders' equity portion of balance sheet
	<i>QUICKBOOKS</i> – Sample Company Walkthrough, New Company Formation		<i>QUICKBOOKS</i> – Investing and Financing Activities
Ch. 10	<i>LIABILITIES</i> <ul style="list-style-type: none"> a) Current liabilities: accounts and notes payable, payroll liabilities b) Long-term liabilities: costs relating to bonds c) Estimated liabilities d) Loss contingencies and commitments e) Evaluating creditworthiness f) Liability disclosure in financial statements 	Ch. 13	<i>STATEMENT OF CASH FLOWS</i> <ul style="list-style-type: none"> a) Purpose and use of the statement of cash flows b) Computing cash flow of operating, investing and financing activities c) Reconciling net income with net cash flow d) Managing cash flows with business strategies e) Preparing a statement of cash flows
	<i>QUICKBOOKS</i> – Operating Activities, Sales and Cash Receipts		<i>QUICKBOOKS</i> – Payroll
Ch. 11	<i>STOCKHOLDERS' EQUITY</i> <ul style="list-style-type: none"> a) Advantages and disadvantages of corporate ownership b) Formation of a corporation c) Paid-in-capital of a corporation d) Features of common and preferred stock e) Book value and market value of capital stock f) Stock splits and treasury stock transactions 	Ch. 14	<i>FINANCIAL STATEMENT ANALYSIS</i> <ul style="list-style-type: none"> a) Uses of dollar and percentage changes, trends percentages, component percentages and ratios. b) Evaluating earnings and assets c) Computing measures of liquidity and credit risk d) Preparing measures of profitability from the income statement e) Significance of financial ratios and statement analysis
	<i>QUICKBOOKS</i> – Operating Activities, Purchases and Cash Payments		<i>QUICKBOOKS</i> – Budgets and Bank Reconciliations
	<i>COMPREHENSIVE PROBLEM 3</i> Prepare income statement, statement of retained earnings and a balance sheet for Springdale Retail, Inc.		<i>COMPREHENSIVE PROBLEM 4</i> Calculate financial ratios and perform an analysis of the financial statements of Home Depot, Inc.
			<i>FINAL EXAM</i> , review and assessment