

# YUBA COMMUNITY COLLEGE DISTRICT (YCCD)

## CAREER TECHNICAL EDUCATION ARTICULATION/CREDIT BY EXAMINATION AGREEMENT

Woodland College, in collaboration with Colusa County Office of Education-Adult School High School/ROP, mutually subscribe to the following articulation/credit by examination agreement with the stipulation that: Credit will be awarded upon completion of high school course based on criteria established by Woodland college faculty member as measuring competence in course objectives.

### HIGH SCHOOL/ ROP ARTICULATION SECTION

High School/ROP Site Colusa County Office of Education-Adult School  
 High School/ROP Instructor(s) Jill Wright Phone Number ( 530 ) 473-1350 x10331  
 High School/ROP Course Accounting E-mail Address jwright@ccoe.net

**Request for:** (check one) ☒ Renewal Agreement ☐ New Agreement ☐ Revised Agreement (based on updated curriculum)

**Attach materials from high school/ROP course:** (Note: Materials required to begin process.)

☒ Course outline ☒ List of Competencies and Objectives ☒ Sample course exams

#### Information about high school/ROP course:

➤ Length of course: Days per week 3 Hours per course 20 Weeks 34

➤ Name of Textbook/Software: Century 21 Accounting, Multicolumn Journal, 10<sup>th</sup> ed., South-Western

Publishing Cengage Learning

➤ Other Materials: Century 21 Accounting, Working Papers

Requested by:

Jill Wright Jill Wright 9/18/19 Jill Wright Jill Wright 9/18/19  
 High School Instructor (Print & Sign) Date High School Dept Chair/Coordinator (Print & Sign) Date  
Aprilia Nesi 9/19/19  
 High School Principal (Print & Sign) Date ROP Director (If Applicable) (Print & Sign) Date

### WOODLAND COMMUNITY COLLEGE ARTICULATION SECTION

YCCD Instructor(s) Dean Andrews Phone Number ( 530 ) 661-7263  
 YCCD Course General Accounting E-Mail dandrews@yccd.edu  
 (Number and Title)

Unit(s) 3  
☒ Approved ☐ Pending Modification ☐ Not approved for articulation (Please comment below)

Credit by Examination Criteria:

(If Approved)

Additional Comments:

I have contacted the appropriate full-time faculty in the discipline and the Instructional Deans at the Clear Lake Campus, Yuba College, and Woodland Community College to inform them of the Career Technical Education Articulation/Credit by Examination Agreement.

Approved by:

Kasei Gardner 2/19/2020 2/18/20  
 College Instructor Date Campus Dean/Department Dean Date  
 V.P. Academic and Student Services  
 Articulation Officer

Colusa County of Education, Education Village-Colusa County Adult School  
Jill Wright, Adult Education Teacher/CTE  
Articulation Process: Basic Accounting Fundamentals coursework to  
WCC Course ACC-10A (General Accounting)

Course Outline:

**A) Course Description**

- 1) Introductory accounting course covering accounting principles and practices, the complete accounting cycle and creation of financial reports. Use the general journal and special journals, general ledger, accounts payable, accounts receivables and proper financial reporting.

**B) Course Objectives**

- 1) Learn the accounting process and GAAP (Generally Accepted Accounting Principles)
- 2) Record transactions using debits/credits in the general journal and posting to the general ledger.
- 3) Understand the complete accounting cycle including end-of-month and end-of-year activities.
- 4) Understand the use of special journals such as purchases, sales, cash payments, and cash receipts.
- 5) Understand the use of subsidiary ledgers for accounts payable and accounts receivable.
- 6) Create a trial balance and financial reports; income statements, owner's equity statements, and balance sheets.
- 7) Learn the bank reconciliation and petty cash processes.
- 8) Apply accrual accounting processes to a simulated merchandising business project.

**C) Competencies and Skill Requirements**

- 1) Analyze business transactions using the theory of debits and credits.
- 2) Complete the accounting cycle using general, purchases, cash receipts, and cash payments journals, general, subsidiary accounts payable/accounts receivable ledgers, trial balances, worksheets and financial reports.
- 3) Identify the operational sequence for each component and the underlying processes.
- 4) Understand and apply principles of accounting with a simulated project.

**D) Credit by Examination Criteria:**

- 1) Students must obtain a grade of "B" or better in the course, and a "C" or better on the final examination.

**E) Textbooks/Supporting Materials**

- 1) 21<sup>st</sup> Century Accounting Multi-Journal Textbook for Lessons 1-16; Gilbertson, Lehman, Gentene, 10<sup>th</sup> Edition, South-Western, Cengage Learning
- 2) 21<sup>st</sup> Century Accounting Multi-Journal Student Workbook for Lessons 1-16 and Lessons 17-24
- 3) Journals, Worksheets, Ledgers, Tests

**F) Tests**

- 1) End of each chapter, Theory and Production
- 2) Reinforcement and Audit Tests
- 3) Unit Tests
- 4) Final Exam

# CENTURY 21 ACCOUNTING 10E: ASSIGNMENT SHEET

## SCHOOL YEAR 2019-2020

**ALL EXERCISES MUST BE COMPLETED IN THE ACCOMPANYING WORKBOOK  
READ THE TEXTBOOK PAGES FOR UNDERSTANDING BEFORE WORKING IN TEXTBOOK**

| <b>Beginning Accounting (Ch. 1-8)--Acct. for a Service Business Organized as a Proprietorship</b> |                      |                  |                    |
|---|----------------------|------------------|--------------------|
| <b>Assignment Name</b>  | <b>Read Textbook</b> | <b>WB Page #</b> | <b>Point Value</b> |
| <b>Chapter 1: Starting a Proprietorship: Changes That Affect the Accounting Equation</b>          |                      |                  |                    |
| <b>Lesson 1-1: Accounting in Action</b>   | <b>Pgs. 6-8</b>      |                  |                    |
| Study Guide 1   |                      | Pgs. 1-5         | 25                 |
| Lesson 1-1: Work Together/On Your Own   | Pg. 9                | Pgs. 7-8         | 10                 |
| <b>Lesson 1-2: How Business Activities Change Acct...</b>   | <b>Pgs. 10-16</b>    |                  |                    |
| Lesson 1-2: Work Together/On Your Own   | Pg. 17               | Pgs. 9-10        | 10                 |
| <b>Lesson 1-3: How Transactions Change Owner's Eq...</b>  | <b>Pgs. 18-21</b>    |                  |                    |
| Lesson 1-3: Work Together/On Your Own   | Pg. 22               | Pgs. 11-12       | 10                 |
| Application Problems 1-1, 1-2, 1-3, 1-4   | Pgs. 25-26           | Pgs. 13-16       | 40                 |
| <b>TEST: Chapter 1</b>  |                      |                  | <b>100</b>         |
| <b>Chapter 2: Analyzing Transactions into Debit and Credit Parts</b>                              |                      |                  |                    |
| <b>Lesson 2-1: Using T Accounts</b>   | <b>Pgs. 32-34</b>    |                  |                    |
| Study Guide 2   |                      | Pgs. 19-22       | 25                 |
| Lesson 2-1: Work Together/On Your Own   | Pg. 35               | Pgs. 23-24       | 10                 |
| <b>Lesson 2-2: Analyzing How Transactions Affect Accts.</b>                                       | <b>Pgs. 36-41</b>    |                  |                    |
| Lesson 2-2: Work Together/On Your Own   | Pg. 42               | Pgs. 25-26       | 10                 |
| <b>Lesson 2-3: Analyzing How Transactions Affect OE Acct.</b>                                     | <b>Pgs. 43-48</b>    |                  |                    |
| Lesson 2-3: Work Together/On Your Own   | Pg. 49               | Pgs. 27-28       | 10                 |
| Application Problems 2-1, 2-2, 2-3  | Pgs. 52-53           | Pgs. 29-31       | 30                 |
| <b>TEST: Lesson 2</b>   |                      |                  | <b>100</b>         |
| <b>Chapter 3: Journalizing Transactions</b>   |                      |                  |                    |
| <b>Lesson 3-1: Recording Transactions and the Multi....</b>                                       | <b>Pgs. 57-63</b>    |                  |                    |
| Study Guide 3   |                      | Pgs. 35-38       | 25                 |
| Lessons 3-1: Work Together/On Your Own  | Pg. 64               | Pgs. 39-42       | 10                 |
| <b>Lesson 3-2: Transactions Affecting Prepaid Ins. &amp; Supp.</b>                                | <b>Pgs. 65-68</b>    |                  |                    |
| Lessons 3-2: Work Together/On Your Own  | Pg. 69               | Pgs. 39-42       | 10                 |
| <b>Lesson 3-3: Transactions Affecting OE &amp; Asset Accounts</b>                                 | <b>Pgs. 70-74</b>    |                  |                    |
| Lessons 3-3: Work Together/On Your Own  | Pg. 75               | Pgs. 39-42       | 10                 |
| <b>Lesson 3-4 - Proving and Ruling a Journal</b>  | <b>Pgs. 76-80</b>    |                  |                    |
| Lessons 3-4: Work Together/On Your Own  | Pg. 81               | Pgs. 39-42       | 10                 |
| Application Problems 3-1, 3-2, 3-3, 3-4.1, 3-4.2  | Pgs. 84-86           | Pgs. 43-45       | 40                 |
| <b>TEST: Chapter 3</b>  |                      |                  | <b>100</b>         |

| <b>Chapter 4: Posting to a General Ledger</b>                               |                       |                     |            |
|---|-----------------------|---------------------|------------|
| <b>Lesson 4.1: Using Accounts &amp; Preparing Chart of Accts</b>            | <b>Pgs. 92-96</b>     |                     |            |
| Study Guide 4: Accounting Terms   |                       | Pgs. 55-58          | 25         |
| Lessons 4-1: Work Together/On Your Own                                      | Pg. 97                | Pgs. 59-60          | 10         |
| <b>Lesson 4.2 - Posting Separate Amounts from a GL</b>                      | <b>Pgs. 98-101</b>    |                     |            |
| Lessons 4-2: Work Together/On Your Own                                      | Pg. 102               | Pgs. 61-66          | 10         |
| <b>Lesson 4-3: Posting Column Totals from a GL</b>                          | <b>Pgs. 103-110</b>   |                     |            |
| Lessons 4-3: Work Together/On Your Own                                      | Pg. 111               | Pgs. 61-66          | 10         |
| <b>Lesson 4-4: Journalizing Correcting Entries/Posting Er.</b>              | <b>Pgs. 112-116</b>   |                     |            |
| Lessons 4-4: Work Together/On Your Own                                      | Pg. 114               | Pgs. 67-68          | 10         |
| Application Problems 4-1, 4-2, 4-3, 4-4                                     | Pgs. 117              | Pgs. 69-73          | 40         |
| <b>TEST: Chapter 4</b>  |                       |                     | <b>100</b> |
| <b>Chapter 5: Cash Control Systems</b>                                      |                       |                     |            |
| <b>Lesson 5-1: Checking Accounts</b>  | <b>Pgs. 122-127</b>   |                     |            |
| Study Guide 5   |                       | Pgs. 91-94          | 25         |
| Lesson 5-1: Work Together/On Your Own                                       | Pg. 128               | Pgs. 95-96          | 10         |
| <b>Lesson 5-2: Bank Reconciliation</b>                                      | <b>Pgs. 129-133</b>   |                     |            |
| Lesson 5-2: Work Together/On Your Own                                       | Pg. 134               | Pgs. 97-98          | 10         |
| <b>Lesson 5-3: Dishonored Checks/Elec Banking</b>                           | <b>Pgs. 135-138</b>   |                     |            |
| Lesson 5-3: Work Together/On Your Own                                       | Pg. 139               | Pgs. 99-100         | 10         |
| <b>Lesson 5-4: Petty Cash</b>   | <b>Pgs. 140-145</b>   |                     |            |
| Lesson 5-4: Work Together/On Your Own                                       | Pg. 146               | Pgs. 101-102        | 10         |
| Application Problems 5-1, 5-2, 5-3, 5-4                                     | Pgs. 149-150          | Pgs. 103-107        | 40         |
| <b>Excel problem 05-2 AP</b>  | <b>see data files</b> |                     | 10         |
| <b>Test: Chapter 5</b>  |                       |                     | <b>100</b> |
| <b>Reinforcement Activity--Part A</b>                                       | <b>Pgs. 153-155</b>   | <b>Pgs. 115-123</b> | <b>50</b>  |
| <b>Chapter 6: Work Sheet &amp; Adjusting Entries for a Service Business</b> |                       |                     |            |
| <b>Lesson 6-1: Creating a Worksheet</b>                                     | <b>Pgs. 157-161</b>   |                     |            |
| Study Guide 6   |                       | Pgs. 125-128        | 25         |
| Lesson 6-1: Work Together/On Your Own                                       | Pg. 162               | Pgs 129-130         | 10         |
| <b>Lesson 6-2: Planning Adjustment Entries</b>                              | <b>Pgs. 163-167</b>   |                     |            |
| Lesson 6-2: Work Together/On Your Own                                       | Pg. 168               | Pgs. 129-130        | 10         |
| <b>Lesson 6-3: Completing the Work Sheet &amp; Errors</b>                   | <b>Pgs. 169-174</b>   |                     |            |
| Lesson 6-3: Work Together/On Your Own                                       | Pg. 175               | Pgs. 129-130        | 10         |
| <b>Lesson 6-4: Journalizing &amp; Posting Adj. Entries</b>                  | <b>Pgs. 176-182</b>   |                     |            |
| Lesson 6-4: Work Together/On Your Own                                       | Pg. 179               | Pgs. 131-134        | 10         |
| Application Problems 6-1, 6-2, 6-3, 6-4                                     | Pgs. 183-184          | Pgs. 135-137        | 40         |
| <b>Excel Problem 06-1 AP</b>  | <b>see data files</b> |                     | 10         |
| <b>TEST: Chapter 6</b>  |                       |                     | <b>100</b> |



| <b>Chapter 7: Financial Statements for a Proprietorship</b>   |                       |                     |             |
|---|-----------------------|---------------------|-------------|
| <b>Lesson 7-1: Preparing an Income Statement</b>  | <b>Pgs. 189-197</b>   |                     |             |
| Study Guide 7   |                       | Pgs. 143-146        | 25          |
| Lesson 7-1: Work Together/On Your Own   | Pg. 198               | Pgs. 147-148        | 10          |
| <b>Lesson 7-2: Preparing a Balance Sheet</b>  | <b>Pgs. 199-204</b>   |                     |             |
| Lesson 7-2: Work Together/On Your Own   | Pg. 205               | Pgs. 149-150        | 10          |
| Application Problems 7-1, 7-2   | Pg. 208               | Pgs. 151-152        | 20          |
| <b>Excel Problem 7-MP</b>   | <b>see data files</b> |                     | 10          |
| <b>TEST: Chapter 7</b>  |                       |                     | <b>100</b>  |
| <b>Chapter 8: Recording Closing Entries &amp; Preparing a Post-Closing Trial Balance for a Service Business</b> |                       |                     |             |
| <b>Lesson 8-1: Recording Closing Entries</b>  | <b>Pgs. 213-221</b>   |                     |             |
| Study Guide 8   |                       | Pgs. 155-158        | 25          |
| Lesson 8-1: Work Together/On Your Own   | Pg. 222               | Pgs. 159-168        | 10          |
| <b>Lesson 8-2: Preparing a Post-Closing Trial Balance</b>   | <b>Pgs. 223-229</b>   |                     |             |
| Lesson 8-2: Work Together/On Your Own   | Pg. 230               | Pgs. 169-170        | 10          |
| Application Problems 8-1, 8-2   | Pg. 233               | Pgs. 171-175        | 20          |
| <b>TEST: Chapter 8</b>  |                       |                     | <b>100</b>  |
| <b>Reinforcement Activity I--Part B</b>   | <b>Pg. 238</b>        | <b>Pgs. 187-191</b> | <b>50</b>   |
| <b>Audit Test-Reinforcement Activity I--Parts A &amp; B</b>   | <b>see Jill</b>       |                     | <b>25</b>   |
| <b>BEGINNING ACCOUNTING TEST: Chapters 1-8</b>  |                       |                     | <b>100</b>  |
| <b>TOTAL POINTS POSSIBLE FOR PT. I, Chapters 1-8</b>  |                       |                     | <b>1660</b> |

# CENTURY 21 ACCOUNTING 10E: ASSIGNMENT SHEET

## SCHOOL YEAR 2019-2020

ALL EXERCISES MUST BE COMPLETED IN THE ACCOMPANYING WORKBOOK  
READ THE TEXTBOOK PAGES FOR UNDERSTANDING BEFORE WORKING IN THE TEXTBOOK

| Intermediate Accounting (Ch. 9-17)--Acct. for a Merchandising Business Organized as a Corporation |                     |                 |             |
|---|---------------------|-----------------|-------------|
| Assignment Name   | Read Textbook       | Workbook Page # | Point Value |
| <b>Chapter 9: Starting a Proprietorship: Accounting for Purchases and Cash Payments</b>           |                     |                 |             |
| <b>Lesson 9-1: Subsidiary Ledgers and Controlling Accounts</b>                                    | <b>Pgs. 244-247</b> |                 |             |
| Study Guide 9   |                     | Pgs. 193-196    | 25          |
| Lesson 9-1: Work Together/On Your Own   | Pg. 248             | Pgs. 197-198    | 10          |
| <b>Lesson 9-2: Accounting for Merchandise Purchases</b>   | <b>Pgs. 249-253</b> |                 |             |
| Lesson 9-2: Work Together/On Your Own   | Pg. 254             | Pgs. 199-208    | 10          |
| <b>Lesson 9-3: Posting from a Purchases Journal</b>   | <b>Pgs. 255-258</b> |                 |             |
| Lesson 9-3: Work Together/On Your Own   | Pg. 259             | Pgs. 199-208    | 10          |
| <b>Lesson 9-4: Accounting for Cash Payments</b>   | <b>Pgs. 260-265</b> |                 |             |
| Lessons 9-4: Work Together/On Your Own  | Pg. 266             | Pgs. 199-208    | 10          |
| <b>Lesson 9-5: Posting from a Cash Payments Journal</b>   | <b>Pgs. 267-272</b> |                 |             |
| Lessons 9-5: Work Together/On Your Own  | Pg. 273             | Pgs. 199-208    | 10          |
| Application Problems 9-1, 9-2, 9-3, 9-4, 9-5  | Pg. 277-278         | Pgs. 209-214    | 50          |
| Excel Problem 09-2 AP & 09-4 AP   | see data files      |                 | 20          |
| <b>TEST: Chapter 9</b>  |                     |                 | <b>100</b>  |
| <b>Chapter 10: Accounting for Sales and Cash Receipts</b>   |                     |                 |             |
| <b>Lesson 10.1: Accounting for Sales on Account</b>   | <b>Pgs. 284-288</b> |                 |             |
| Study Guide 10  |                     | Pgs. 235-238    | 25          |
| Lesson 10-1: Work Together/On Your Own  | Pg. 289             | Pgs. 239-243    | 10          |
| <b>Lesson 10.2: Posting from a Sales Journal</b>  | <b>Pgs. 290-292</b> |                 |             |
| Lesson 10-2: Work Together/On Your Own  | Pg. 293             | Pgs. 239-244    | 10          |
| <b>Lesson 10.3: Accounting for Cash and Credit Card Sales</b>                                     | <b>Pgs. 294-300</b> |                 |             |
| Lesson 10-3: Work Together/On Your Own  | Pg. 301             | Pgs. 241-245    | 10          |
| <b>Lesson 10.4: Posting from a Cash Receipts Journal</b>  | <b>Pgs. 302-308</b> |                 |             |
| Lesson 10-4: Work Together/On Your Own  | Pg. 309             | Pgs. 239-246    | 10          |
| Application Problems 10-1, 10-2, 10-3, 10-4   | Pgs. 313-314        | Pgs. 247-251    | 40          |
| <b>TEST: Chapter 10</b>   |                     |                 | <b>100</b>  |
| <b>Chapter 11: Accounting for Transactions Using a General Journal</b>                            |                     |                 |             |
| <b>Lesson 11-1: Acct. for Purchases Trans. Using a Gen. Jour.</b>                                 | <b>Pgs. 298-305</b> |                 |             |
| Study Guide 11  |                     | Pgs. 269-272    | 25          |
| Lesson 11-1: Work Together/On Your Own  | Pg. 306             | Pgs. 273-276    | 10          |
| <b>Lesson 11-2: Recording Sales Trans. Using a Gen. Jour.</b>                                     | <b>Pgs. 327-330</b> |                 |             |
| Lesson 11-2: Work Together/On Your Own  | Pg. 331             | Pgs. 277-282    | 10          |
| <b>Lesson 11-3: Acct. for the Declaration &amp; Payment of a Div.</b>                             | <b>Pgs. 332-335</b> |                 |             |
| Lesson 11-3: Work Together/On Your Own  | Pg. 336             | Pgs. 283-284    | 10          |
| Application Problems 11-1, 11-2, 11-3,  | Pg. 331             | Pgs. 285-291    | 30          |
| Excel Problem 11-1 AP & 11-2 AP   | see data files      |                 | 20          |
| <b>TEST: Chapter 11</b>   |                     |                 | <b>100</b>  |



| Assignment Name   | Read Textbook         | Workbook Page # | Point Value |
|---|-----------------------|-----------------|-------------|
| <b>Chapter 12: Preparing Payroll Records</b>                        |                       |                 |             |
| <b>Lesson 12-1: Preparing Payroll Records</b>                       | <b>Pgs. 344-349</b>   |                 |             |
| Study Guide 12  |                       | Pgs. 309-312    | 25          |
| Lesson 12-1: Work Together/On Your Own                              | Pg. 350               | Pgs. 313-314    | 10          |
| <b>Lesson 12-2: Determining Payroll Tax Withholding</b>             | <b>Pgs. 351-356</b>   |                 |             |
| Lesson 12-2: Work Together/On Your Own                              | Pg. 357               | Pg. 315         | 10          |
| <b>Lesson 12-3: Preparing Payroll Records</b>                       | <b>Pgs. 358-362</b>   |                 |             |
| Lesson 12-3: Work Together/On Your Own                              | Pg. 363               | Pgs. 316-317    | 10          |
| <b>Lesson 12-4: Preparing Payroll Checks</b>                        | <b>Pgs. 364-367</b>   |                 |             |
| Lesson 12-4: Work Together/On Your Own                              | Pg. 368               | Pgs. 318-323    | 10          |
| Application Problem 12-1, 12-2, 12-3, 12-4                          | Pgs. 371-372          | Pgs. 324-330    | 5           |
| <b>Excel Problem 12-3 AP</b>  | <b>see data files</b> |                 | 40          |
| <b>TEST: Chapter 12</b>   |                       |                 | <b>100</b>  |
| <b>Chapter 13: Accounting for Payroll and Payroll Taxes</b>         |                       |                 |             |
| <b>Lesson 13-1: Accounting for Payroll and Payroll Taxes</b>        | <b>Pgs. 376-380</b>   |                 |             |
| Study Guide 13: Accounting Terms                                    |                       | Pgs. 347-350    | 25          |
| Lesson 13-1: Work Together/On Your Own                              | Pg. 381               | Pgs. 351-352    | 10          |
| <b>Lesson 13-2: Recording Employer Payroll Taxes</b>                | <b>Pgs. 382-385</b>   |                 |             |
| Lesson 13-2: Work Together/On Your Own                              | Pg. 386               | Pgs. 353-354    | 10          |
| <b>Lesson 13-3: Reporting Withholding &amp; Payroll Taxes</b>       | <b>Pgs. 387-390</b>   |                 |             |
| Lesson 13-3: Work Together/On Your Own                              | Pg. 391               | Pgs. 355-358    | 10          |
| <b>Lesson 13-4: Paying Withholding &amp; Payroll Taxes</b>          | <b>Pgs. 392-396</b>   |                 |             |
| Lesson 13-4: Work Together/On Your Own                              | Pg. 397               | Pgs. 359-360    | 10          |
| Application Problems 13-1, 13-2, 13-3, 13-4                         | Pgs. 401-402          | Pgs. 361-365    | 40          |
| <b>Excel Problem 13-4 AP</b>  | <b>see data files</b> |                 | 10          |
| <b>TEST: Chapter 13</b>   |                       |                 | <b>100</b>  |
| <b>REINFORCEMENT ACTIVITY 2: PART A</b>                             | <b>Pgs. 406-409</b>   | <b>Pgs.</b>     | <b>50</b>   |
| <b>Chapter 14: Accounting for Uncollectible Accounts Receivable</b> |                       |                 |             |
| <b>Lesson 14-1: Uncollectible Accounts Receivable</b>               | <b>Pgs. 412-416</b>   |                 |             |
| Study Guide 14  |                       | Pgs. 391-394    | 25          |
| Lesson 14-1: Work Together/On Your Own                              | Pg. 417               | Pgs. 395-397    | 10          |
| <b>Lesson 14-2: Writing Off &amp; Collecting Uncollectible AR</b>   | <b>Pgs. 418-423</b>   |                 |             |
| Lesson 14-2: Work Together/On Your Own                              | Pg. 424               | Pgs. 398-402    | 10          |
| <b>Lesson 14-3: Promissory Notes</b>                                | <b>Pgs. 425-429</b>   |                 |             |
| Lesson 14-3: Work Together/On Your Own                              | Pgs. 430-431          | Pgs. 403-408    | 10          |
| Application Problems 14-1, 14-2, 14-3                               | 434-435               | Pgs. 409-415    | 30          |
| <b>Excel Problem 14-2 AP</b>  | <b>see data files</b> |                 | 10          |
| <b>TEST: Chapter 14</b>   |                       |                 | <b>100</b>  |

| Assignment Name   | Read Textbook       | Workbook Page #     | Point Value |
|---|---------------------|---------------------|-------------|
| <b>Chapter 15: Preparing Adjusting Entries and a Trial Balance</b>              |                     |                     |             |
| <b>Lesson 15-1: Planning Adjusting Entries</b>                                  | <b>Pgs. 440-444</b> |                     |             |
| Study Guide 15  |                     | Pgs. 421-424        | 25          |
| Lesson 15-1: Work Together/On Your Own  | Pg. 445             | Pgs. 425-437        | 10          |
| <b>Lesson 15-2: Adjusting Merchandise Inv. &amp; Interest Rec.</b>              | <b>Pgs. 446-448</b> |                     |             |
| Lesson 15-2: Work Together/On Your Own  | Pg. 449             | Pgs. 427-437        | 10          |
| <b>Lesson 15-3: Adjusting Accumulated Depreciation</b>                          | <b>Pgs. 450-453</b> |                     |             |
| Lesson 15-3: Work Together/On Your Own  | Pg. 454             | Pgs. 427-438        | 10          |
| <b>Lesson 15-4: Calculating Federal Income Tax</b>                              | <b>Pgs. 455-461</b> |                     |             |
| Lesson 15-4: Work Together/On Your Own  | Pg. 424             | Pgs. 427-444        | 10          |
| Application Problems 15-1, 15-2, 15-3, 15-4                                     | Pgs. 465-466        | Pgs. 445-454        | 40          |
| Excel Problem 15-4 AP   | see data files      |                     | 10          |
| <b>TEST: Chapter 15</b>   |                     |                     | <b>100</b>  |
| <b>Chapter 16: Financial Statements &amp; Closing Entries for a Corporation</b> |                     |                     |             |
| <b>Lesson 16-1: Preparing an Income Statement</b>                               | <b>Pgs. 472-480</b> |                     |             |
| Study Guide 16  |                     | Pgs. 463-466        | 25          |
| Lesson 16-1: Work Together/On Your Own  | Pg. 481             | Pgs. 467-472        | 10          |
| <b>Lesson 16-2: Recording Closing Entries for Inc Stmt</b>                      | <b>Pgs. 482-484</b> |                     |             |
| Lesson 16-2: Work Together/On Your Own  | Pg. 485             | Pgs. 473-474        | 10          |
| <b>Lesson 16-3: Preparing a Balance Sheet</b>                                   | <b>Pgs. 486-492</b> |                     |             |
| Lesson 16-3: Work Together/On Your Own  | Pg. 493             | Pgs. 475-476        | 10          |
| <b>Lesson 16-4: Recording Closing Entries for Inc. State Accts.</b>             | <b>Pgs. 494-500</b> |                     |             |
| Lesson 16-4: Work Together/On Your Own  | Pg. 501             | Pgs. 477-478        | 10          |
| <b>Lesson 16-5: Preparing a Post-Closing Trial Balance</b>                      | <b>Pgs. 502-504</b> |                     |             |
| Lesson 16-5: Work Together/On Your Own  | Pg. 505             | Pgs. 479-480        | 10          |
| Application Problems 16-1, 16-2, 16-3, 16-4, 16-5                               | Pg. 509-510         | Pgs. 481-487        | 50          |
| Excel Problem 16-4 AP   | see data files      |                     | 10          |
| <b>TEST: Chapter 16</b>   |                     |                     | <b>100</b>  |
| <b>Chapter 17: Financial Statement Analysis</b>                                 |                     |                     |             |
| <b>Lesson 17-1: Vertical Analysis of an Income Statement</b>                    | <b>Pgs. 516-520</b> |                     |             |
| Study Guide 17  |                     | Pgs. 497-500        | 24          |
| Lesson 17-1: Work Together/On Your Own  | Pg. 521             | Pgs. 501-502        | 10          |
| <b>Lesson 17-2: Vertical Analysis of a Balance Sheet</b>                        | <b>Pgs. 522-526</b> |                     |             |
| Lesson 17-2: Work Together/On Your Own  | Pg. 527             | Pgs. 503-506        | 10          |
| <b>Lesson 17-3: Preparing a Balance Sheet</b>                                   | <b>Pgs. 528-531</b> |                     |             |
| Lesson 17-3: Work Together/On Your Own  | Pg. 532             | Pgs. 507-508        | 10          |
| <b>Lesson 17-4: Analyzing Financial Statements Using Ratios</b>                 | <b>Pgs. 533-536</b> |                     |             |
| Lesson 17-4: Work Together/On Your Own  | Pg. 537             | Pgs. 509-510        | 10          |
| Application Problems 17-1, 17-2, 17-3, 17-4                                     | Pg. 541-542         | Pgs. 511-516        | 40          |
| Excel Problem 17-1 AP, 17-2 AP, 17-3 AP   | see data files      |                     | 30          |
| <b>TEST: Chapter 17</b>   |                     |                     | <b>100</b>  |
| <b>REINFORCEMENT ACTIVITY 2: PART B</b>   | <b>Pgs. 545-546</b> | <b>Pgs. 523-538</b> | <b>50</b>   |
| <b>AUDIT TEST-REINFORCEMENT ACTIVITY 2: PARTS A &amp; B</b>                     | see Jill            |                     | <b>25</b>   |
| <b>INTERMEDIATE TEST: Chapters 9-17</b>   |                     |                     | <b>100</b>  |
| <b>TOTAL POINTS POSSIBLE FOR INTERMEDIATE: CHAPTERS 9-17</b>                    |                     |                     | <b>1775</b> |



# CENTURY 21 ACCOUNTING 10E: ASSIGNMENT SHEET

## SCHOOL YEAR 2017-2018

ALL EXERCISES MUST BE COMPLETED IN THE ACCOMPANYING WORKBOOK  
READ THE TEXTBOOK PAGES FOR UNDERSTANDING BEFORE WORKING IN THE TEXTBOOK

### ADVANCED ACCOUNTING

PART III (Ch. 18-22) Acct. for a Merch. Business Organized as a Corporation-Adjustments and Valuation

PART IV (Ch. 23-24)-Additional Accounting Procedures

| Assignment Name   | Read Textbook       | Workbook Page # | Point Value |
|---|---------------------|-----------------|-------------|
| <b>Chapter 18: Acquiring Capital for Growth &amp; Development</b>                   |                     |                 |             |
| <b>Lesson 18-1: Short-Term Debt Financing</b>                                       | <b>Pgs. 552-556</b> |                 |             |
| Study Guide 18  |                     | Pgs. 1-4        | 25          |
| Lesson 18-1: Work Together/On Your Own  | Pg. 557             | Pgs. 5-6        | 10          |
| <b>Lesson 18-2: Long-Term Debt Financing</b>  | <b>Pgs. 558-563</b> |                 |             |
| Lesson 18-2: Work Together/On Your Own  | Pg. 564             | Pgs. 7-8        | 10          |
| <b>Lesson 18-3: Capital Stock</b>   | <b>Pgs. 566-572</b> |                 |             |
| Lesson 18-3: Work Together/On Your Own  | Pg. 573             | Pgs. 9-10       | 10          |
| Application Problems 18-1, 18-2, 18-3, 18-4   | Pgs. 577-578        | Pgs. 13-16      | 40          |
| <b>TEST: Chapter 18</b>   |                     |                 | <b>100</b>  |
| <b>Chapter 19: Accounting for Plant Assets, Depreciation, and Intangible Assets</b> |                     |                 |             |
| <b>Lesson 19-1: Buying Plant Assets &amp; Paying Property Taxes</b>                 | <b>Pgs. 582-587</b> |                 |             |
| Study Guide 19  |                     | Pgs. 21-24      | 25          |
| Lesson 19-1: Work Together/On Your Own  | Pg. 588             | Pg. 25          | 10          |
| <b>Lesson 19-2: Calculating Depreciation Expense</b>                                | <b>Pgs. 589-592</b> |                 |             |
| Lesson 19-2: Work Together/On Your Own  | Pg. 593             | Pgs. 26-27      | 10          |
| <b>Lesson 19-3: Journalizing Depreciation Expense</b>                               | <b>Pgs. 594-596</b> |                 |             |
| Lesson 19-3: Work Together/On Your Own  | Pg. 597             | Pgs. 28-33      | 10          |
| <b>Lesson 19-4: Disposing of Plant Assets</b>                                       | <b>Pgs. 598-601</b> |                 |             |
| Lesson 19-4: Work Together/On Your Own  | Pg. 602             | Pgs. 34-35      | 10          |
| <b>Lesson 19-5: Declining-Balance Method of Depreciation</b>                        | <b>Pgs. 603-605</b> |                 |             |
| Lesson 19-5: Work Together/On Your Own  | Pg. 606             | Pgs. 36-39      | 10          |
| <b>Lesson 19-6: Buying Intangible Assets &amp; Calculating Amort. Exp.</b>          | <b>Pgs. 607-608</b> |                 |             |
| Lesson 19-6: Work Together/On Your Own  | Pg. 609             | Pgs. 40-41      | 10          |
| Application Problems 19-1, 19-2, 19-3.1, 19-3.2, 19-4, 19-5, 19-6                   | Pg. 613-615         | Pgs. 42-52      | 60          |
| Excel Problem 19-2 AP   | see data files      |                 | 10          |
| <b>TEST: Chapter 19</b>   |                     |                 | <b>100</b>  |
| <b>Chapter 20: Accounting for Inventory</b>   |                     |                 |             |
| <b>Lesson 20-1: Determining Quantity of Merchandise Inv.</b>                        | <b>Pgs. 620-624</b> |                 |             |
| Study Guide 20  |                     | Pgs. 59-62      | 25          |
| Lesson 20-1: Work Together/On Your Own  | Pg. 625             | Pg. 63          | 10          |
| <b>Lesson 20-2: Determining the Cost of Merchandise Inv.</b>                        | <b>Pgs. 626-631</b> |                 |             |
| Lesson 20-2: Work Together/On Your Own  | Pg. 632             | Pgs. 64-65      | 10          |
| <b>Lesson 20-3: Estimating Inventory</b>  | <b>Pgs. 633-634</b> |                 |             |
| Lesson 20-3: Work Together/On Your Own  | Pg. 635             | Pgs. 66-67      | 10          |
| Application Problems 20-1, 20-2, 20-3,  | Pg. 639             | Pgs. 68-70      | 30          |

|  |                |              |            |
|--|----------------|--------------|------------|
| Excel Problem: 20-2 AP   | see data files |              | 10         |
| <b>TEST: Chapter 20</b>  |                |              | <b>100</b> |
| <b>REINFORCEMENT ACTIVITY 3: PART A</b>  | Pgs. 643-645   | Pgs. 77-109  | 50         |
| <b>Chapter 21: Accounting for Accruals, Deferrals, and Reversing Entries</b>             |                |              |            |
| <b>Lesson 21-1: Accruals</b>   | Pgs. 648-655   |              |            |
| Study Guide 21   |                | Pgs. 111-114 | 25         |
| Lesson 21-1: Work Together/On Your Own   | Pg. 656        | Pgs. 115-120 | 10         |
| <b>Lesson 21-2: Deferrals</b>  | Pgs. 658-662   |              |            |
| Lesson 21-2: Work Together/On Your Own   | Pg. 663        | Pgs. 121-124 | 10         |
| Application Problems 21-1, 21-2  | Pg. 668        | Pgs. 125-130 | 20         |
| Excel Problem: 21-1 AP   | see data files |              | 10         |
| <b>TEST: Chapter 21</b>  |                |              | <b>100</b> |
| <b>Chapter 22: End-of-Fiscal Period Work for a Corporation</b>                           |                |              |            |
| <b>Lesson 22-1: Preparing Adjusting Entries</b>  | Pgs. 674-683   |              |            |
| Study Guide 22   |                | Pgs. 137-138 | 25         |
| Lesson 22-1: Work Together/On Your Own   | Pg. 684        | Pgs. 139-151 | 10         |
| <b>Lesson 22-2: Preparing Inc. State., State. Of Stockholders' Eq., &amp; Bal. Sheet</b> | Pgs. 685-689   |              |            |
| Lesson 22-2: Work Together/On Your Own   | Pg. 690        | Pgs. 153-158 | 10         |
| <b>Lesson 22-3: Preparing a Statement of Cash Flows</b>                                  | Pgs. 691-697   |              |            |
| Lesson 22-3: Work Together/On Your Own   | Pgs. 698-699   | Pgs. 159-160 | 10         |
| <b>Lesson 22-4: Preparing Closing &amp; Reversing Entries</b>                            | Pgs. 700-705   |              |            |
| Lesson 22-4: Work Together/On Your Own   | Pg. 706        | Pgs. 161-164 | 10         |
| Application Problems 22-1, 22-2, 22-3, 22-4  | Pgs. 709-710   | Pgs. 165-177 | 40         |
| Excel Problem: 22-4 AP   | see data files |              | 10         |
| <b>TEST: Chapter 22</b>  |                |              | <b>100</b> |
| <b>REINFORCEMENT ACTIVITY 3: PART B</b>  | Pgs. 715-716   | Pgs. 195-207 | 50         |
| <b>AUDIT TEST-REINFORCEMENT ACTIVITY 3: PARTS A &amp; B</b>                              | see Jill       |              | 25         |
| <b>Chapter 23: Accounting for Partnerships</b>   |                |              |            |
| <b>Lesson 23-1: Forming a Partnership</b>  | Pgs. 722-726   |              |            |
| Study Guide 23   |                | Pgs. 209-212 | 25         |
| Lesson 23-1: Work Together/On Your Own   | Pg. 727        | Pgs. 213-216 | 10         |
| <b>Lesson 23-2: Dist. Of Net Income &amp; OE Statements</b>                              | Pgs. 728-733   |              |            |
| Lesson 23-2: Work Together/On Your Own   | Pg. 734        | Pgs. 217-218 | 10         |
| <b>Lesson 23-3: Dissolving a Partnership</b>   | Pgs. 735-740   |              |            |
| Lesson 23-3: Work Together/On Your Own   | Pg. 741        | Pgs. 219-222 | 10         |
| Application Problems 23-1, 23-2, 23-3  | Pgs. 744-745   | Pgs. 223-228 | 30         |
| <b>TEST: Chapter 23</b>  |                |              | <b>100</b> |
| Excel Problem: 23-3 AP   | see data files |              | 10         |
| <b>Chapter 24: Recording International and Internet Sales</b>                            |                |              |            |
| <b>Lesson 24-1: Recording International Sales</b>  | Pgs. 750-759   |              |            |
| Study Guide 24   |                | Pgs. 233-236 | 25         |
| Lesson 24-1: Work Together/On Your Own   | Pg. 760        | Pgs. 237-238 | 10         |
| <b>Lesson 24-2: Recording Internet Sales</b>   | Pgs. 761-762   |              |            |
| Lesson 24-2: Work Together/On Your Own   | Pg. 763        | Pgs. 239-240 | 10         |

|   |                |              |             |
|---|----------------|--------------|-------------|
| Application Problems 24-1, 24-2                                     | Pg. 714        | Pgs. 241-242 | 20          |
| <b>TEST: Chapter 24</b>   |                |              | <b>100</b>  |
| Excel Problem: 24-1 AP  | see data files |              | 10          |
| <b>PART THREE TEST: Chapters 18-24</b>                              |                |              | <b>80</b>   |
| <b>TOTAL POINTS POSSIBLE FOR PARTS III &amp; IV: CHAPTERS 18-24</b> |                |              | <b>1610</b> |