



Education within the reach of all  
A ministry of Calvary Chapel-Port-au-Prince  
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## Syllabus

### Course Title

### FINANCIAL ACCOUNTING II

#### I. Course Objectives :

The objective of this course is to enable students to further their learning in accounting and to thoroughly grasp all the necessary concepts in the field. After completing this Financial Accounting II course, students will have the capacity to work as bookkeepers with the ability to analyze transactions.

#### II. Course Outline:

1. Cash and Internal Control
  - Petty cash
  - Bank reconciliation
2. Receivables
  - Recognition of accounts receivable
  - Allowance method of accounting
  - Recovery of written-off receivables
  - Estimation of doubtful receivables
  - Installment sales and notes receivable
  - Accounting for notes receivable
3. Inventory and Cost of Goods Sold
4. Property, Plant, and Equipment, Intangible Assets, and Natural Resources
5. Short-Term and Long-Term Liabilities
6. Accounting for Commercial Enterprises
7. Partnerships

8. Corporations
9. Investments and Foreign Currency Transactions

**III. Assessment:**

Assessment will be based on assignments and exams.