Accounting II

2019-2020 School Year (Grades 11-12)

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| Instructor | Email | Office and Phone |
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## Description

## This full year course will broaden a student’s knowledge of accounting principles and procedures. It will enhance a student’s preparation for a college major in accounting. Students will learn new procedures for preparing adjustments, calculating depreciation, and preparing payrolls. Accounting procedures for a manufacturing business, cost accounting, and financial statement analysis will be introduced in this second year. Computerized accounting will be used to assist in the preparation of payrolls, financial statements, and budget analysis. Students pursuing a college degree in business, finance, marketing, or accounting will find this course extremely beneficial for college preparation. This course may be taken for college credit. (Prerequisite: Accounting 1)

## Expectations and Goals

## Accounting provides students with the foundation and skills necessary for preparation of two or four year college studies leading to entry-level employment in the business world. In addition, students develop cooperative skills, attitude, and business applications that enable them to become productive citizens in a global society. Students completing both Accounting 1 and Accounting 2 may be eligible to receive articulated college credit through St. Louis Community College.

## Required Materials

* Century 21 Accounting: General Journal, Gilbertson/Lehman/Gentene, 11th Edition [Skills, 2019] 9781337623124 / 1337623121 [print book and working papers] Simulation: Digital Diversions
* Century 21 Advanced Accounting Gilbertson/Lehman/Gentene, Tenth Edition [Skills, 2019] 9781111990640 / 111990646 [print book and working papers] Simulation: Adventure GearStudents will need a notebook to take notes (Preferably a three ring binder, 2-3 inches)

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| **Scope and Sequence** |
| Unit 1: End Of Period Accounting For A Merchandising Corporation 17 classes (90 minutes) |
| Unit 2: Accounting For Assets and Capital 23 class periods (90 minutes) |
| Unit 3: Accounting For Corporations 14 class periods (90 minutes) |
| Unit 4: Accounting For Year End Adjustments 24 class periods (90 minutes) |
| Unit 5: Computerized Accounting 14 class periods (90 minutes) |

* Students will need to use pencil(s)

# Homework is a must in Accounting. If a student does not do the homework that is assigned, he/she will be at a major disadvantage due to the fact that accounting requires a lot of practice and detail. Homework will be assigned at each section in order to ensure the student comprehends the material. Some work may be assigned outside of class as homework, while other times, I will allow time in class to do the work.

**Instructional Methods:** All material will be taught in class via modeling. The teacher will go through the material and then model certain journal entries and other ledgers that will be needed. In addition, 21st Century Learning (Project Based Learning) may be incorporated. The student will also perform an automated edition of Accounting

**Attendance:**

Attendance is very important to Accounting. We move very quickly and there is a lot of material to cover in a relatively short period of time. If a student is absent, it is his/her responsibility for making arrangements for extra help or makeup privileges. Makeup work should be completed as quickly as possible. In addition, the school policy concerning makeup privileges and acceptance of late work will be followed. In addition, students must be in their seat when the tardy bell rings. If you are going to your seat when the bell rings, or just walking in the door as the bell begins to ring, you are considered tardy. Class and instructor time begins when the tardy bell rings!

**Grading Procedures:**

Grades will be weighted as follows:

Tests and Assessments 70%

Projects, Simulations, Class Work 20%

Final Exam 10%

It is important that every student try his/her best and work up to his/her capabilities. You can show that by paying attention in class, completing assignments on time, and participating in class by either asking questions or answering questions. If there should be anything you do not understand when we discuss it in class, you should ask questions immediately. Remember, there are probably a few other students who may have the same question.

Academic Dishonesty:

Any student caught cheating will receive a zero PERIOD!!!! In addition, a referral will be sent to your grade level principal. Please refer to the student handbook.

Disciplinary Actions:

Discipline is very important in the business atmosphere. It is imperative in order for the teacher to teach and for the students to be in a learning environment to behave in an appropriate manner. Please refer to the student handbook for more information.