

Accounting II Syllabus-Corsica Assignment # 12108

1. Course Description: Students will develop advanced skills that build upon those acquired in Accounting I. A review of the entire accounting cycle using a departmentalized business allows students to begin the advanced course by reviewing many of the topics learned in the previous course.

Topics covered:

- Departmentalized Accounting
- Accounting Systems Control Procedures
- Accounting for Uncollectible Accounts
- Accounting for Plant Assets/Depreciation
- Notes Payable/Receivable
- Corporate Accounting

Prerequisites: Accounting I

Length: 1 Semesters

Grade Level: 11th – 12th Graders

2. Instructional Philosophy: Students will be expected to meet all course goals listed below and demonstrate competency with a minimum of 60% accuracy. Content expectations correlate with the National Business Education Association (NBEA) accounting standards and South Dakota standards for Accounting II.

3. Core Technical Standards

- A1.1.1 - Describe career opportunities in the accounting profession
- A1.2.1- Compare and contrast various types of business ownership and accounting principles that apply
- A1.2.2 - Prepare and comprehend proper cash management techniques
- A1.3.1 - Examine, analyze and categorize financial transactions
- A1.3.2 - Apply the accounting equation as a guide to journalize basic transactions into a journal
- A1.3.3 - Post information from journals of all types into general and subsidiary ledger accounts
- A1.3.4 - Complete payroll using appropriate accounting practices
- A1.4.1 - Complete and examine an accounting worksheet
- A1.4.2 - Prepare and interpret formal end of fiscal year financial statement
- A2.1.1 - Categorize financial transactions for a departmentalized accounting system
- A2.1.2 - Apply accounting control system procedures to maintain accurate records
- A2.2.1 - Demonstrate the ability to handle uncollectible accounts/bad debts
- A2.2.2 - Demonstrate the principles for plant assets and depreciation of assets

- A2.2.3 – Analyze the principles for notes payable and notes receivable
- A2.2.4 – Analyze the principles for adjustments for accruals
- A2.3.1 - Examine the process of organizing, paying dividends and acquiring additional capital for a corporation
- A2.3.2 - Analyze financial statements for a corporation

4. Major Course Projects:

- **Manual/Computerized** Practicum of Departmentalized Accounting, Management Accounting, and Cost Comp (A2.1.1) (A2.2.1, A2.2.2, A2.2.3, A2.2.4, A2.3.1, A2.3.2)

5. Instructional Delivery Plan: Some methods of instruction that will be used include: direct instruction, cooperative learning, independent and hands-on activities. Coursework will require students to draw on academic skills in mathematics and language arts. The text, Century 21 – Accounting – Advanced, will be used to help students achieve course goals.

6. Assessment Plan

Evaluation Criteria

Methods of Evaluation

Tests/Quizzes/Simulations	Chapter and Unit Tests, Quizzes and Manual and Computer Simulations
Mastery Problems/Study Guides/Reinforcements	Chapter Mastery Problems, Study Guides and Reinforcement Problems
Daily Work	Attendance, class behavior, participation

Grade	Scale	Description of Work
A	100% - 90%	
B	89% - 80%	
C	79% - 70%	
D	69% - 60%	
F	59% -	