



Accounting 2

Grades: 11-12

Prerequisite: Accounting 1

Credits: 1 per semester

Teacher: Mr. Miller

Email: amiller@d211.org

School Homepage: www.fhs.d211.org/departments/be/amiller

Office Hours: Room 218S; Periods 4, 8 or Discipline Office; Periods 1, 2, 3

Resources: Century 21 Accounting Advanced, 8th Edition, Ross, Gilbertson, and Lehman,. South-Western Educational Publishing Company, 2006.

Working Papers, Chs. 1-24, Century Accounting Advanced. 8E. Ross, Gilbertson, Lehman, and Passalacqua. South-Western Educational Publishing Company, 2006.

Triton Corporation—Automated, Simulation, South-Western Publishing Company.

- Additional Info:**
- Course related materials to enhance a well-rounded education in mathematics, reading, writing, and speaking
 - Online resources will be used as career research, financial analysis, current events and ethical discussion based tools.
 - Viking Spirit Shop internship experience throughout the school year. A more involved experience in maintaining merchandise inventory, sales and purchase transactions, updating website, managing the shop during lunch hours.

Supplies: 3-Ring Binder, 5 Dividers, Pen/Pencil, Correction Fluid, and Calculator

Course Description:

After successful completion of this class, students can receive college credit for Accounting 1 at Harper College through our articulation agreement with them. Accounting 2 is designed for the self-motivated student interested in the field of accounting as a degree. Through hands-on applications and the integration of computer technology, the students will learn the advanced fundamentals of accounting. They will develop a solid foundation for personal use for individuals and small business record keeping, for departmentalized accounting, control systems, general accounting adjustments, corporate accounting, management accounting, cost accounting, and other accounting systems, as well as for further accounting study. **This course is structured as an independent study course.**

Instructional Methods:

Techniques used include instructor coaching and facilitation, independent practice, technology, review games and guest speakers. Simulations are used to apply the accounting concepts using automated accounting software.

LEARNING OUTCOMES:

Each student will:

- Demonstrate accounting procedures for related to a departmentalized merchandising business organized as a corporation.
- Demonstrate accounting procedures related to selected accounting control systems.
- Demonstrate automated accounting procedures related to general accounting adjustments.
- Demonstrate accounting procedures related to a corporation.
- Demonstrate accounting procedures related to management accounting for a corporation.
- Demonstrate accounting procedures related to cost accounting.
- Demonstrate accounting procedures related partnership accounting and accounting for not-for-profit organizations
- Develop proficiency in the use of the computer to maintain accounting records using Microsoft Excel and Automated Accounting.

GRADING PROCEDURES:

Daily work assignments	70%
Tests and Quizzes	30%

Total points are used in this course. All daily assignments will be given a point value. The following percentages will apply.

100-90	A	Semester Grade:	
89-80	B		1 st Quarter = 40%
79-70	C		2 nd Quarter = 40%
69-60	D		Final Exam = <u>20%</u>
59 or ↓	F		Total = 100%

ACADEMIC HONESTY:

It is expected that all work submitted in this class is that of the individual whose name appears on the materials. Violations of academic honesty include but are not limited to cheating, plagiarism, and receiving help on a test. Copying another person's assignment will result in both the copied assignment and the original assignment being assessed a grade of "0." Moreover, a student found guilty of academic dishonesty is subject to failure of the course and/or other disciplinary action.

How to Succeed in Accounting 2

- ⊕ READ your material
- ⊕ Hand in all assignments on time & completed
- ⊕ LISTEN
- ⊕ Study prior to taking tests and quizzes
- ⊕ Keep absences at a minimum
- ⊕ Be in class on time and prepared

- ⊕ Work well with others
- ⊕ Apply yourself and participate in class
- ⊕ Have a Positive Attitude
- ⊕ Be an Active Learner
- ⊕ Double-check your work
- ⊕ Turn in your "BEST" product every time

Attendance:

Each student is expected to be to class on time and in their assigned seat when the bell rings. If you are absent, it is your responsibility to make arrangements to make up your work. You will receive two days for every excused absence for make-up work. If you are truant you will receive no credit.

Tardiness is an inappropriate disruption to the classroom environment. They not only affect the quality of education your instructor is trying to provide, but are a nuisance to the rest of the class and thus will be enforced according to school policy.

Class Instruction:

- If you have a question or problem, raise your hand, be patient, as I will come over as many times as you need in the order in which you asked for help.
- Be resourceful and try to work through assignment problems on your own initially, within time you will figure things out.

Assignments:

Majority of assignments are done in class. It is crucial that you attend everyday of class. All in class work is due on the date provided by the instructor. Certain assignments will be accepted as late work after the due date and points will be deducted based on the amount of days late. Amount of points deducted will depend on the type of assignment and by the instructor's discretion. Any assignment turns to a zero after the 5th school day from due date for that assignment. Tests and quizzes must be made up within 2 days of an absence due to excused illness or absence. If illness exceeds 2 days, then the student will get additional days for each excused absence.