

# Blackhawk School District

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## CURRICULUM

**Course Title:** Accounting II  
**Course Number:** 0741  
**Grade Level(s):** 12  
**Length of Period:** 42 minutes  
**Periods Per Week:** 5  
**Length of Course:** 36 weeks  
**Faculty Author(s):** Bill Bacu  
**Credits:** 1  
**Date:** Spring 2009/Revised May '09

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**COURSE DESCRIPTION:** This full-year course is designed for students with determined career objectives in business administration and accounting. Advanced assignments using accounting software will be used to complete computerized business simulations.

<b>PA Standard</b>	<b>Description</b>
<b>3.7.10.C</b>	<b>Apply basic computer operations and concepts.</b>
<b>3.7.10.D</b>	<b>Utilize computer software to solve specific problems.</b>
<b>1.1.11.F</b>	<b>Understand the meaning of and apply key vocabulary across the various subject areas.</b>
<b>1.2.11.A</b>	<b>Read and understand essential content of informational texts and documents in all academic areas.</b>

<b>Class Resources</b>
<i>Century 21 Advanced Accounting, 8<sup>th</sup> Edition</i> , Gilbertson, Lehman, Passalacqua, Ross., 2006
Accounting Software
Accounting Simulations
Current Microsoft Office Software

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Course Introduction</b>	<b>3 Days</b>	
<ul style="list-style-type: none"> <li>* Classroom Procedures</li> <li>* Attendance Policy</li> <li>* Logging on/off District Computers</li> <li>* Internet and Acceptable Use Policy</li> <li>* Logging into and Accessing Classroll.com</li> <li>* Windows Desktop</li> <li>* Keyboard Shortcuts</li> <li>* File Management and Folders</li> <li>* Using Help and Support</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Recording Departmental Purchases and Cash Payments</b>	<b>10 Days</b>	
<ul style="list-style-type: none"> <li>* Define terms</li> <li>* Identify concepts and practices</li> <li>* Journalize and post purchase and purchase returns</li> <li>* Journalize and post cash payments</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Recording Departmental Sales and Cash Receipts</b>	<b>10 Days</b>	
<ul style="list-style-type: none"> <li>* Define terms</li> <li>* Identify concepts and practices</li> <li>* Journalize and post sales on account and sales returns and allowances</li> <li>* Journalize and post cash receipts</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Calculating and Recording Departmental Payroll Data</b>	<b>10 Days</b>	
<ul style="list-style-type: none"> <li>* Define terms</li> <li>* Identify concepts and practices</li> <li>* Prepare a commissions record and calculate commission</li> <li>* Complete payroll records</li> <li>* Journalize payroll transactions</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b><u>Financial Reporting for a Departmentalized Business</u></b>	<b>19 Days</b>	
<ul style="list-style-type: none"> <li>* Define terms</li> <li>* Identify concepts and practices</li> <li>* Distinguish between direct/indirect expenses</li> <li>* Prepare an interim statement of gross profit</li> <li>* Prepare a work sheet</li> <li>* Prepare/analyze financial statements</li> <li>* Complete end-of-period work</li> <li>* Complete Accounting Simulation</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Voucher System</b>	<b>10 Days</b>	
<ul style="list-style-type: none"> <li>* Define terms</li> <li>* Identify concepts and practices</li> <li>* Prepare a voucher</li> <li>* Journalize data from vouchers</li> <li>* Journalize voucher payment transactions</li> <li>* Journalize purchase returns and allowances and payroll transactions</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Inventory Planning and Valuation</b>	<b>10 Days</b>	
<ul style="list-style-type: none"> <li>* Define terms</li> <li>* Identify concepts and practices</li> <li>* Describe the nature of merchandise inventory</li> <li>* Estimate the cost of merchandise inventory</li> <li>* Calculate merchandise turnover ratio and average number of days' sales</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Accounting for Uncollectible Accounts</b>	<b>10 Days</b>	
<ul style="list-style-type: none"> <li>* Define terms</li> <li>* Identify concepts and practices</li> <li>* Calculate and record estimated uncollectible accounts expense</li> <li>* Calculate/analyze A/R turnover ratios</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Accounting for Plant Assets</b>	<b>10 Days</b>	
<ul style="list-style-type: none"> <li>* Define terms</li> <li>* Identify concepts and practices</li> <li>* Journalize entries for buying plant assets</li> <li>* Calculate and record property tax expense</li> <li>* Calculate and record depreciation expense</li> <li>* Journalize entries for disposing of plant assets</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Accounting for Notes Payable, Prepaid Expense, and Accrued Expenses</b>	<b>10 Days</b>	
<ul style="list-style-type: none"> <li>* Define terms</li> <li>* Identify concepts and practices</li> <li>* Journalize transactions notes payable</li> <li>* Journalize adjusting and reversing entries</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Accounting for Notes Receivable, Unearned Revenue, and Accrued Revenue</b>	<b>10 Days</b>	
<ul style="list-style-type: none"> <li>* Define terms</li> <li>* Identify concepts and practices</li> <li>* Journalize transactions for notes receivable</li> <li>* Journalize adjusting and reversing entries</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Organizing a Corporation and Paying Dividends</b>	<b>10 Days</b>	
<ul style="list-style-type: none"> <li>* Define terms</li> <li>* Identify concepts and practices</li> <li>* Journalize transactions</li> <li>* Prepare a balance sheet</li> <li>* Calculate dividends</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Acquiring Additional Capital for a Corporation</b>	<b>10 Days</b>	
<ul style="list-style-type: none"> <li>* Define terms</li> <li>* Identify concepts and practices</li> <li>* Journalize entries</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Financial Analysis and Reporting for a Corporation</b>	<b>18 Days</b>	
<ul style="list-style-type: none"> <li>* Define terms</li> <li>* Identify concepts and practices</li> <li>* Prepare a work sheet</li> <li>* Calculate federal income tax</li> <li>* Prepare and analyze financial statements</li> <li>* Prepare end-of-fiscal-period work</li> <li>* Complete Accounting Simulation</li> </ul>		