Accounting II - Syllabus

**Introduction to Accounting II**

2015-2016 School Year

**Class Meeting Times: Monday Thru Friday Meeting Location:  
 Lovejoy High School Room 401**

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|  | Instructor:  Mr.  James Simmons |
|  | Email address:  jlsimmons@clayton.k12.ga.us |
|  | **Course Materials/Resources Required:**  Textbook:  Century 21 Accounting, Southwestern, 8th Edition  Chapters 1-24 by Gilbertson, Lehman and Ross  A simple calculator for adding and subtracting.  (You may use your cell phone as a calculator) |
|  | ***Textbooks for use in the classroom.*** |
|  | **Course Description:** |
|  | A study of analyzing, classifying and recording business transactions in a  Manual and computerized environment.  Emphasis on understanding the  Complete accounting cycle, preparing financial statements, bank reconciliations, and payroll. |
|  | **Expected learning outcomes:** |
|  | Upon successful completion of this course, a student should be able to  Define accounting terminology; analyze and record business transactions in a manual and computerized environment; complete the accounting Cycle; prepare financial statements; and apply accounting concepts related to cash and payroll.  For the student to gain accounting knowledge that can be used in an actual working environment. |
|  | **Course objectives:** |
|  |   **Complete the steps of the accounting cycle for a service business.**  **To learn about internal control related to the receipt and**  **disbursement of cash**    **To learn about reconciling bank statements**    **To learn about payroll transactions, reports and journal entries** |
|  | **Course policy and standards:** |
|  | **Preparing for class:**  **Read** the assigned chapter for class.  If you have not read   The assigned chapter, you probably will not understand what is being discussed in class.  ***The purpose of the class is to help you understand and reinforce what you have read.*** You are responsible for all materials assigned, whether  discussed in class or not. |
|  | **Attendance & Participation:**  **Attend** each class session.  Attendance is mandatory.  You should not expect to come to class late or leave early. If you leave early without prior approval then do not expect any credit for attendance.  All students are expected to actively **participate** during class.  Therefore, it is vital that you complete the assigned reading so that you are prepared to contribute to the discussion. |
|  | **Quizzes:** Quizzes will be given at the beginning of the class period.  ***If a quiz is missed because you are late , there is no makeup for it.*** |
|  | **Homework assignments:** Homework is due on date noted and during the beginning of the class. |
|  | **Grade Calculation:**  **Attendance and Classwork**             20**%**  **Homework 15%**  **Projects                       10%**  **Quizzes                                                 10%**  **Tests                                                    25%**  **Final Exam                                           20%**  **Total  Final Grade:                          100%** |
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|  | **Communication with Instructor:**  Communicating with the Instructor is strongly encouraged. If students are having difficulties with the course, or experiencing any personal problems which may affect your class performance.  Students are strongly encouraged to talk to the Instructor. Use e-mail when communicating with Instructor. |
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|  | **Special Note to Students:  This is an outline of the subject matter to be discussed and reviewed during the semester.  However, it is subject to change.** |

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|  | In-class discussion | Homework Assignments |
| WEEK I | Introduction – Review course  requirements and guidelines | Read Ch.9  Prepare for participation and quiz |
| WEEK 2 | Quiz Ch. 9 and Review Ch.9  Special Journals:       Sales and Cash Receipts | Homework |
| WEEK 2 | Homework is due  Cont. Ch.9  In-class chapter examples | Problems are Due |
| WEEK 3 | Problems are due  Cont. Ch.9  In-class practice problem | Homework Due |
| WEEK 3 | In-class practice problem | Prepare for test Ch.9 |
| WEEK 4 | **Test Ch.9** | Read Ch.10  Prepare for participation and quiz |
| WEEK 4 | Quiz Ch.10 and Review Ch.10  Special Journals:       Purchases and Cash Payments | Homework |
| WEEK 5 | Homework is due  Cont. Ch.10  In-class chapter examples | Problems Due |
| WEEK 6 | Problems are due  Cont. Ch.10  In-class practice problem | Prepare for test Ch.10 |
| WEEK 7 | **Test Ch.10** | Prepare Chapter 11 Quiz |
| WEEK 8 | In-class computerized problem | Computerized Problem  Read Ch.11  Prepare for participation and quiz |
| WEEK 8 | Quiz Ch.11 and Review Ch.11       Preparing a worksheet for a            Merchandise Company | Homework is due |
| WEEK 9 | Homework is due  In-class practice problem | Problems are Due |
| WEEK 10 | Problems are due  Cont. Ch.11  In-class practice problem | Prepare for test Ch.11 |
| WEEK 10 | **Test Ch.11** | Read Ch.12  Prepare for participation and quiz |
| WEEK 11 | Quiz Ch.12 and Review Ch.12  Completion of the accounting       cycle for a Merchandise Co. | Homework |
| WEEK 11 | Homework is due  In-class practice problem | Problems Due |
| WEEK 12 | Problem are due  In-class practice problem. | Prepare for test Ch.12 |
| WEEK 12 | **Test Ch.12** | Bring flashcards |
| WEEK 13 | In-class computerized problem | Computerized Problem  Shop  Read Ch.13  Prepare for participation and quiz |
| WEEK 14 | Quiz Ch.13 and Review Ch.13  Accounting for Bad Debts | Homework Due |
| WEEK 14 | Homework is due  In-class practice problems | Problems are Due  Read Ch.14  Prepare for participation and quiz |
| WEEK 15 | Problems are due  Quiz Ch.14 and Review Ch.14  Notes Receivable and  Notes Payable | Homework Due |
| WEEK 16 | Homework is due  In-class practice problems | Problems are Due  Prepare for test Ch.13 & 14 |
| WEEK 16 | Problems are due  **Test Ch. 13 & 14** | Read Ch.15  Prepare for participation and quiz |
| WEEK 17 | Quiz Ch.15 and Review Ch.15  Accounting for Merchandise Inventory | Homework Due |
| WEEK 17 | Homework is due  In-class practice problem | Problem Due |
| WEEK 18 | Problem are due  In-class practice problem  Last Class Day  Review for Final Exam | Study for Final Exam |
| WEEK 18 | **Comprehensive Final Exam**  **Chp.9-15** |  |

**End of Pathway Assessment: Nocti Advanced Accounting Code:**

**ADVA07.0021**

**Pathway Career Opportunities**

* **Accounting Clerk**
* **Accountant**
* **Financial Analyst**
* **Internal Auditor**
* **Certified Public Accountant**
* **Comptroller**
* **Accounting Software Developer**
* **Finance Director**

**Financial Management-Accounting Pathway**

* [06.41600 Business Essentials\*](http://archives.gadoe.org/DMGetDocument.aspx/Business%20Essentials.pdf?p=6CC6799F8C1371F688A5D366047A5646C157BC2C352DBD91CCC5FE7F296DF5FC&Type=D)
* [07.41100 Principles of Accounting I\*](http://archives.gadoe.org/DMGetDocument.aspx/Principles%20of%20Accounting%20I.pdf?p=6CC6799F8C1371F6921766B896E38C2FE2A7D2B553E9CF35FA10F42843F2D779&Type=D)
* [07.41200 Principles of Accounting II\*](http://archives.gadoe.org/DMGetDocument.aspx/Principles%20of%20Accounting%20II.pdf?p=6CC6799F8C1371F6DEDC78D4DF5B7D8607FD9AFDF9965D33243B843AC402CA6A&Type=D)

**Georgia Professional Standards: Accounting II**

**BCS-PAII-1. Students will apply the various steps of the accounting cycle for corporations and partnerships and explain the purpose of each step.**

**BCS-PAII-2. Students will use generally accepted accounting principles (GAAP) to determine the value of liabilities.**

**BCS-PAII-5. Students will use generally accepted accounting principles (GAAP to determine the value of revenues and expenses.**

**BCS-PAII-7. Students will apply appropriate accounting prinples to various forms of ownership.**

**BCS-PAII-9. Students will apply appropriate principles to international accounting.**

**Projects Semester 1**

**Kindness Counts: Charity**

**Hospital Administrator**

**The Bookkeeping Language**

**Business Skills I**

**Projects**  **Semester 2**

**Communications Skills**

**Review Major Accounting Concepts**

**The General Ledger and Journals**

**Business Skills II**

**FBLA Integration\ Activity**

**Thanksgiving Coat Drive**

**March of Dimes Luv A Gram**

**Pumpkin Munchkin**

**Community Service Project**

**Build A Play Ground**

**Clayton Co Public Schools Grading Scale:**

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| **Letter**  **Grade** | **Grade Range Based on**  **Graded Assignments** | **Description** |
| **A** | **90-100** | **Exceeding Content Expectations** |
| **B** | **80-89** | **Meeting Content Expectations** |
| **C** | **71-79** | **Working Towards Meeting Content Expectations** |
| **D** | **70** | **Inadequate Progress Towards Meeting Content Expectations** |
| **F** | **69 and below** | **Did Not Meet Content Expectations** |
| **NC** | **No Credit** | **Enrolled 10 Days or Less** |
| **I** | **Incomplete** | **Course Requirement not Completed** |