



ACCOUNTING 2

Waynedale High School
9050 Dover Road
Apple Creek, OH 44606
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Mrs. Walton
Room 308
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Overview of Course

1 credit, 36 weeks, Grades 11-12

Accounting 2 expands upon basic accounting principles for partnerships and corporations. A broader understanding of business activities is gained in order to maintain and interpret financial statements. This course is specifically career-oriented and is planned for the students who plan to become a business owner or manager or an accountant's assistant, or to college and major in accounting or business field. Automated accounting and accounting simulations will be implemented.



Objectives to be Covered

Upon completion of the course, the student will be able to:

- Demonstrate competencies in the sequence of the accounting cycle
- Record and analyze complex business transactions using proper forms
- Define sole proprietorship, partnership, and corporation
- Contrast accounting systems for sole proprietorships, partnerships, and corporations.
- Complete a simulated accounting project
- Demonstrate employability and leadership skills

We will finish the Accounting 1 book and then cover the Advanced Accounting book.

BENCHMARKS

- 1-Accounting impacts all aspects of business
- 2-Accounting offers opportunities for a variety of careers
- 3-Generally Accepted Accounting Principles (GAAP) and accounting ethics ensure accounting integrity
- 4-The accounting cycle forms the basis for all accounting practices
- 5-Quality accounting requires the determination of the value of accounts
- 6-Specialized accounting functions are used frequently in business
- 7-Financial reporting is a critical outcome of accounting
- 8-Calculations of payroll functions are essential to all business operations

Materials

Accounting Textbooks will remain in the class, unless you need to borrow one—most work will be posted online. Your notes will be typed and saved in your student network folder. Written assignments should be completed in pencil.

Basis of Your Grade

Grades will be determined on the following criteria: daily work, tests, quizzes, projects, simulations, and employability skills.

The Waynedale High School grading scale will be used.

Since almost all work is performed in class, attendance each day is very important. Student absences will require make-up time at the beginning of the day or the end of the school day. Any student missing class is responsible for asking me what they missed and for completing make-up work. Unexcused absences will result in a zero for all assignments that day. Late work will result in a 10% deduction for each late day.

STUDENTS WILL DO THEIR OWN WORK. Any student caught cheating on any assignment will receive a "0" grade. The student who allows cheating to take place will also get a "0".

Class Expectations

Students will also be expected to adhere to certain class expectations, referred to as EMPLOYABILITY SKILLS. An assessment of your ability to attain these skills will be given each grading period. They are as follows:

- *Be respectful to everyone
- *Participate in class
- *Listen and follow directions
- *Accept responsibility for yourself
- *Have good attendance
- *Have good manners
- *Work hard/give your best
- *Do your class work
- *Have a positive attitude
- *Come to class prepared
- *Be on time
- *Ask questions
- *Keep the class clean



Class Rules

1. No food or drink (this is a computer lab)
2. Remain in your seat until the bell rings
3. Username and Password must be kept private
4. No unauthorized downloading or printer use
5. No tampering with equipment
6. All files are school property and are monitored
7. No use of the computers while instructions are being given, unless directed to do so
8. Work first—all assignments must be completed before browsing on the Web. If you are not finished and you choose to use the Web for personal use, you will be penalized.

1st offense = 25% deducted from current assignments

2nd offense = 50% deducted from current assignments

3rd offense = 0 for current assignments

4th offense = lunch detention with Mrs. Walton in addition to a 0 for current assignments

***Computer privileges for the class may be revoked at the teacher's discretion.**

Reminder of Other School Policies

HALL PASSES—No student is to be in the halls without a proper pass. You should use the time between classes to go to your locker and use the restroom.

TARDIES

1st—3rd = warning

4th—6th = noon detention

7th—9th = after school

10th + = SS/ISS