

# Curriculum Outline



**Campbell High School**

Character – Courage – Respect – Responsibility

Course & Level: Accounting II

Department: Business Education

Teacher: Laurie Gatherum

Grade level: 11-12

## Description of Course:

Accounting II is a continuation of the Accounting I course. Students will continue to explore the accounting cycle as it relates to accounting for a merchandising business organized as a corporation. The emphasis is on advanced accounting topics such as dividends, plant assets, depreciation and accrued revenue/expenses. Students will continue to use the Century 21 Automated Accounting software to apply concepts to real-life simulations. Successful completion of Accounting I is a prerequisite for this course.

## School – Wide Expectations:

*The school-wide expectations are incorporated into all courses at Campbell High School. Underlined words in the following text illustrate this alignment between the school-wide expectations and the course*

### Academic:

1. Read, write and speak effectively
2. Exhibit critical thinking and problem solving skills
3. Use resources to obtain information and facilitate learning

### Civic/Social

1. Exhibit personal responsibility
2. Work cooperatively in an atmosphere of mutual respect

## Core Competencies:

1. The Accounting Cycle: Students will complete and explain the purpose of various steps in the accounting cycle
  - FR1: Develop an understanding and working knowledge of an annual report and financial statements
  - FA1: Assess the financial condition and operating results of a company and analyze and interpret financial statements and information to make informed business decisions
  - AA1: Identify and describe generally accepted accounting principles (GAAP), explain how the application of GAAP impacts the recording of financial transactions, and the preparation of financial statements

### **Core Competencies:**

2. The Accounting Process: Students will apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's equity
  - AP1: Understand the role that accountants play in business and society
  - AP3: Demonstrate the skills and competencies required to be successful in the accounting profession and/or in an accounting-related career
  - IUD1: Use planning and control principles to evaluate performance of an organization and apply different analysis and present-value concepts to make decisions

### **Suggested Texts and Media (Software, A/V, etc.):**

1. Textbook, working papers, and supplemental materials: Century 21 Accounting, Ross, Gilbertson, Lehman, Hanson
2. Automated Accounting software

### **Suggested Instructional Strategies:**

1. **Lecture and Discussion** – New concepts and information are most often presented using either PowerPoint presentations or transparency examples on an overhead projector. The use of overhead transparencies is especially effective when showing students how to properly journalize transactions using a 5- or 11-column journal pages and then the procedure for posting to the general ledger.
2. **Computer Software** – Each chapter, after completing the workbook problems by hand, students are also required to input them on the Automated Accounting Software, which gives them a better understanding of the process that 21<sup>st</sup> century accountants follow.
3. **Computer Simulation Projects** – Students will complete multiple computer simulation projects that mirror a real-world accounting experience. They will analyze and journalize sample source documents and complete the entire accounting cycle process with the Automated Accounting computer software.

### **Suggested Assessment Strategies:**

1. **Quiz / Test** – Generally made up of True/False, Multiple Choice, Matching, and an Application problem
2. **Group Work** – Students are encouraged to work in small groups when completing Application problems. They also work together to gather various required printouts from the Automated Accounting assignments
3. **Simulation Project Rubrics**