610S BUSINESS & FINANCE MANAGEMENT 2: Term: S Grade: 10-12 .5 Credit Elective
ACCOUNTING PRINCIPLES I

The Accounting I student should enjoy working with figures and expect to put forth a strong effort to meet the challenge of this subject. This course will cover the theory of debits and credits, terminology of assets, liabilities, and owner's equity, terminology of income and expenses, the accounting cycle: journalizing, posting, worksheets, financial statements, adjusting and closing entries, trial balance, post-closing trial balance, and preparing payroll records. Students will use a workbook and business simulation packets to aid in their learning. This course will begin to integrate the processing of accounting information with the use of **Quickbooks** software, a commercial general ledger software package.

611S ACCOUNTING PRINCIPLES II Term: S Grade: 10 -12 .5 Credit Elective

Prerequisite: Accounting Principles I (610) with a minimum grade of C. This is a sequential course to Accounting I.

This is a sequential course to Accounting I. Students will learn the accounting cycle for both corporations and partnerships. To enhance student learning special business simulation packets will be completed on the computer using the accounting software. Successful completion of Accounting Principles I with a passing grade of 70 or better is required.