Accounting II Course Syllabus

Spearfish High School
Matt Koehler, Instructor
mkoehler@spearfish.k12.sd.us
(605) 717-1122

Course/Program Description

Accounting II is a half-year course, meeting for 1 semester, 90 minutes every other day, on the Block Schedule. This course covers the accounting cycle for a merchandising business organized as a corporation. Topics covered include journalizing purchases & cash payments, journalizing using special journals, posting to general and subsidiary ledgers, preparing payroll records, payroll taxes and reports, distributing dividends, preparing a worksheet, financial statements, and adjusting & closing entries. It is taught at the Sophomore, Junior or Senior year of high school.

Accounting instruction can make significant contributions to the education of students who will pursue business careers after graduation. All students, regardless of the profession they choose, can benefit from accounting instruction since it is an integral part of every business institution and organization.

Materials/Textbook Information

Century 21 Accounting 9th edition, South Western Publishing Co., 2009

Course Requirements/Objectives

Course Goals

The student will be able to:

- journalize purchases & cash payments
- journalize sales and cash receipts using special journals
- post to general and subsidiary ledgers
- prepare payroll records
- payroll accounting, taxes and reports
- distribute dividends & prepare a worksheet for a merchandising business
- prepare financial statements for a corporation
- record adjusting & closing entries for a corporation

Student Performance Objectives and Course Requirements

Major Course Projects:

Students will demonstrate their skills by completing the following projects:

- **Reinforcement Activities**
- **Accounting Simulations**
- **Internet & Textbook Activities**
- **Cumulative Semester Exam**

Class Procedures and Rules

- We will be doing problems together and then you will do them on your own.

- Accounting is fun ONLY if you keep up. DON'T GET BEHIND!!
- You need to be in class, in your seat, when the bell rings.
- Don't ask to leave for something you should have done before school, during lunch, or after school.
- Do not talk or be on your laptops when I'm lecturing.
- Do not ask if you can leave early or stand by the door and wait for the bell to ring.
- If you want to know what we are doing in class—look at the calendars--they're on the whiteboard and Planbook.
- In addition to any and all Spearfish High School rules, regulations, and guidelines, I expect students to be **respectful, honest, and courteous.**
- You can expect a relaxed classroom atmosphere with mutual respect.
- Cheating of any kind will result in a zero.
- Each day you will receive an 'Employability' grade based on your attendance and use of class time. If you are going to be absent it is your responsibility to inform/email the instructor at least an hour before class to receive these points (just as you would if you were not going to make it to work).
- You will not be able to make up any work and will receive a zero on that day's activities if you do not inform the teacher prior to your absence.
- Assignments are due at the time specified; no late work will be accepted.

Laptop and Internet Procedures

Computers will be used on occasion in the classroom. Please bring your computer to class charged and ready to go.

I will give you time at the beginning and end of class to check your e-mail. If you are all caught up with your assignments, you may use your laptop for other purposes. If you abuse your privileges, the laptop will be taken during class.

The school's laptop and Internet policies will be strictly enforced.

Homework Procedures

You will be given time to complete all of your assignments during class. If you do not finish an assignment during the time given to you, then it is your responsibility to do so either during Spartan Time or at home.

Assessment Plan

Student assessment will be based on points/straight percentage according to the school grading scale and broken down according to the percentages below. Most credit comes from tests because we work together while we're learning concepts.

Employability	10%
Daily work	25%
Assessments/Projects	55%
Semester Exam	10%

Letter grades for the course are determined by the school wide-grading scale outlined below:

Percent	Grade	Unweighted GPA	Weighted GPA
95-100	A	4	5
90-94	A-	3.667	4.667
85-89	B+	3.333	4.333

80-84	B	3	4
75-79	C+	2.5	3.5
70-74	C	2	3
65-69	D+	1.5	2.5
60-64	D	1	2
00-59	F	0	0

Grade Rounding Policy: Your percentage grade will be rounded to the nearest whole number to determine your grade.

Make Up Work

Assignments are due on the day specified. It is the student's responsibility to get any missed work. Chapter tests need to be taken before we start the next chapter's test. If you have an excused absence, then you have 2 school days to turn in your work or take tests. Please see me if you need more time to complete an assignment.

Extra credit problems are due and will be accepted during the time we are working on that chapter ONLY!!

General Information

Extra Help:
You can come in during Spartan Time to get help with any of your assignments.
The school also offers tutoring before and after school (depending on the day), check with the guidance office for the tutoring schedule.

State Standards

Upon completion of Class name, students will demonstrate the following State Standards:

1.1 Analyze and prepare financial transactions for a departmentalized accounting system.
1.2 Apply accounting control system procedures to maintain accurate records.
2.1 Demonstrate the ability to handle uncollectible accounts/bad debts.
2.2 Examine and apply the principles for plant assets and depreciation of assets
2.3 Analyze the principles for notes payable and notes receivable.
2.4 Analyze the principles for accruals
3.1 Analyze the factors that affect acquiring additional capital, issuing stock, and calculating and paying dividends.
3.2 Analyze and interpret financial statements for corporations.