

**ACCOUNTING 2**  
**COURSE SYLLABUS 2018-2019**  
**Ms. Deibel (deibelr@reeths-puffer.org)**

**RESOURCES USED:** Century 21 Multicolumn Accounting and Working Papers, Century 21 Accounting Advanced Course and Working Papers, Automated Accounting 8.0 and CD ROM, Quickbooks

**MATERIALS NEEDED**

**Pencils and Erasers!**

1-1/2" 3-ring Binder

10 Index Tabs

Scrap or Spiral-bound paper

Thumb or Flash Drive

**CREDIT AWARDED** – students completing Accounting 2 will earn ½ credit per semester toward graduation.

**COURSE PREREQUISITES** – Successful completion of Accounting 2 with a grade of B- or higher

**COURSE DESCRIPTION** – This course provides an introduction to vocabulary, concepts and practices required to perform standard accounting and financial analysis for proprietorships and corporations.

**EXPECTATIONS.** Students electing Accounting 2 will be expected to be:

- Punctual: in the classroom and ready to work at the starting bell
- Prepared:
  - Bring all required materials to class daily
  - Ready to respond to instructor questions
  - Complete assignments by the due date. Late work will be accepted for five days after the due date with a 20% reduction in credit each day. (Exceptions with teacher approval only.)
- Engaged: this includes...
  - Preventing self-distraction by putting away cell phone during class and darkening computer screen during group instruction.
  - Actively listening to the instructor during group instruction and to classmates during discussions
  - Asking pertinent questions
  - Participating in group discussions
  - Completing assignments to the best of your ability
- Respectful: this includes...
  - Listening to instructor when she is speaking
  - Refraining from conversing with classmates except when permitted
  - Speaking kindly and on appropriate topics when permitted
  - Using school materials and equipment in accordance with the district's "Acceptable Use Policy" and the "Lab Use Guidelines" provided to students
  - Respecting others' property and persons at all times
- Productive, making full use of class time to complete class-related work
  - log in to the Accounting 2 Google Classroom daily and work steadily on assignments without prompting
  - attempt work independently, consult with others or Ms. Deibel as needed (unless instructed not to)
  - refrain from using classroom computers or personal devices for any activities unrelated to Accounting
- Responsible:
  - Check Google Classroom and Accounting Moodle to see that all assignments are submitted.
  - Accept the penalty for late submission of assignments: 20% per day up to five school days.
  - Accept the penalty for cheating/assisting others to cheat of a grade of zero on that assignment/ test.
  - Care for materials assigned to them, and replace or pay for any they lose or destroy.

<b>COURSE GRADING</b>
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**Quarter Grades** will be calculated as follows:

Daily Assignments & Homework (including participation, vocabulary & other cumulative files)	50%
Chapter Tests*/Quizzes/Type III Writings	50%

\*Students must maintain an average of 70% or higher to qualify for chapter tests. Students whose class average is less than 70% will be required to complete corrective assignments, and may also be required to seek individual instruction outside of class.

**Semester Grades** will be calculated as follows:

Quarter 1	40%
Quarter 2	40%
Semester Exam	20%

### Marking Period One –Accounting 1 Review, Corporate Financial Statements (begun)

Each Segment or Chapter described below will include enhancement exercises as practice of section topics.

<b>Week 1</b>	<b>Review Chapters 1-6:</b> Accounting Equation, Debits & Credits and T-Accounts; Journalizing using the General Journal; Source Documents; Charts of Accounts and Posting; Cash Controls; Period-End Activities, Work Sheet and Adjustments
<b>Week 2</b>	<b>Review Chapters 7-8:</b> Financial Statement for a proprietorship, Journalizing Adjusting and Closing Entries
<b>Week 3</b>	<b>Complete Part One, Begin Part Two:</b> Part One Summary and Test, Review Chapter 9: Purchasing Activities (Purchases Journal, Cash Payments, AP Subsidiary Ledgers, Discounts, Which Journal?)
<b>Week 4</b>	<b>Review Chapter 9:</b> Purchasing, Cash Payments, Trade Discounts, Which Journal, AP Subsidiary Ledgers
<b>Week 5</b>	<b>Review Chapter 10:</b> Sales, Cash Receipts, Cash Discounts, AR Subsidiary Ledgers
<b>Week 6</b>	<b>Review Chapter 11:</b> Posting to Subsidiary and General Ledgers
<b>Week 7</b>	<b>Review Chapters 12 &amp; 13:</b> Calculating Hours and Pay, Payroll Taxes and Withholding; Payroll-related Journal Entries
<b>Week 8</b>	<b>Chapter 14:</b> Work Sheet for a Corporation
<b>Week 9</b>	<b>Chapter 15:</b> Financial Statements for a Corporation—Income Statements

### Marking Period Two – Corporate Financial Statement Preparation and Analysis

<b>Weeks 10-13</b>	<b>Chapter 15:</b> Financial Statements for a Corporation—Balance Sheet & Statement of Retained Earnings
<b>Week 14-15</b>	<b>Chapter 16:</b> Calculating & Journalizing Adjusting and Closing Entries, Post-Closing Trial Balance
<b>Week 16-18</b>	<b>Part Two Practice, Review and Testing</b>

### Marking Period Three – Advanced Accounting Procedures for Corporations

<b>Week 2.1-2.2</b>	<b>Chapter 17:</b> Estimating, Journalizing and Writing Off Uncollectible Accounts
<b>Week 2.3-2.6</b>	<b>Chapter 18:</b> Journalizing and Analyzing Plant Assets and Depreciation (Straight-Line, Weighted Average, Double-Declining)
<b>Week 2.7-2.9</b>	<b>Chapter 19:</b> Inventory Records, Inventory Valuation Methods

### Marking Period Four – Advanced Accounting Procedures for Corporations

<b>Week 2.10-2.11</b>	<b>Chapter 20:</b> Notes Payable & Receivable (Interest, Maturity Dates, Journalizing Notes)
<b>Week 2.12</b>	<b>Chapters 18-20</b> <b>Revisit:</b> summative project on Depreciation, Inventory Valuation and Notes Payable/Receivable
<b>Week 2.13-2.14</b>	<b>Chapter 21:</b> Accrued Revenue and Expenses
<b>Week 2.15-2.16</b>	<b>Chapter 22:</b> Work Sheet and Financial Statements for a Corporation
<b>Week 2.17</b>	<b>Semester Review</b> of Chapters 17-22
<b>Week 2.18</b>	<b>Senior Exams</b>