**Department: Business Education**

**Course title: Financial Accounting 2**

# Term: 2017-2018

**Teacher: Mr. Eric Carter**

# Credit: 1

**Prerequisite: Accounting and Finance Foundations**

**Course Description**

The accounting principles taught in this course include an in-depth study of accounting principles, procedures, and techniques used in keeping financial records for sole proprietorships, partnerships, and corporations. There is an emphasis on automated accounting. Topics include a more analytical approach to accounting. Leadership development will be provided through FBLA.

**Course Objectives**

Students will: 1. Research career opportunities and certifications in the accounting field. 2. Demonstrate the ability to journalize transactions, post from journals, prepare worksheets and financial statements, and post adjusting and closing entries. 3. Demonstrate the ability to journalize transactions and prepare financial statements for partnerships, corporations, and departmental transactions. 4. Apply various accounting principles using automated accounting software and/or accounting simulations. 5. Illustrate journal entries for payroll, petty cash, uncollectible accounts, plant assets, depreciation, and notes payable and accounts receivable. 6. Explain and demonstrate different inventory methods, budgeting systems, the use of vouchers and coding, and cash flow. 7. Analyze advanced business transactions and financial statements. 8. Demonstrate employability and social skills relative to the career cluster. 9. Apply math, communication, and accounting skills in preparing and analyzing a corporation’s financial position through ratio analysis, breakeven, productivity, costbenefit analysis, and time value of money. 10. Participate in a work-based learning experience (shadowing, mentoring, and/or co-op, etc.). 11. Utilize activities of FBLA as an integral component of course content and leadership development.

**Grading**

Grades will be determined using the school-wide grading scale of:

**A – (90-100%)**

**B – (80-89%)**

**C – (70-79%)**

**D – (60-69%)**

**F – (59-0%) ☹**

The student’s grade will be figured based on daily work, assignments, tests, and quizzes.

Please note that not all assigned work will be graded. Some assignments will be designed to allow the student to practice mastering the concept before receiving graded assignments. However, completion of these assignments will be used in determining the student’s participation and effort grade.

Students and parents are able to access student grades online using Infinite Campus. Access is password protected and username and password information may be obtained at the front office.

**Required Materials**

It is encouraged to bring headphones to class every day. We will use them to listen to tutorials and video clips on the computers. I have about 10 extra pair if you do not have any! You will also need a CALCULATOR.

Each student will need a folder in which all work (graded and ungraded) completed during the grading period will be saved. All work should remain in the folder until the instructor designates that it may be removed. Other materials may be needed as requested by the instructor. The student will also need to bring a writing instrument (pencil, pen) and normal sized writing paper (may be a spiral notebook or loose leaf paper) to class every day. .

**Tardies and Discipline**

All tardies and discipline issues will be handled in accordance with BCHS school policy and the discipline code of the Hardin County Board of Education. Please make special note that all instances of cheating, including plagiarism, will result in loss of credit for that assignment and may also result in additional consequences. Abuse and misuse of computers or related equipment will result in loss of computer privileges. These include but are not limited to: vandalism, hacking, unauthorized Internet use, playing games, and accessing the files of others. Students are **not** allowed to have food, drink, or gum in the computer lab at any time. Also note that the use of electronic devices such as cell phones, cameras, and IPODs is specifically forbidden by school policy unless prior approval has been granted to the student for academic purposes. The use of forbidden electronic devices will result in their being confiscated by the instructor and turned into the main office at BCHS.

**Attendance and Makeup Work**

It is the responsibility of the student to get absences excused according to BCHS school policy. It is also the responsibility of the student to get makeup assignments before or after class. Please check the class Google Drive or Padlet.com site to find any assignments, videos, or tutorials that you may have missed. Classroom disruption to get makeup work is not allowed. The vast majority of failing grades are a direct result of poor attendance and/or the failure of the student to get makeup assignments and turn them in to the instructor in accordance with school policy.

**Accommodations**

Students with special learning needs and/or medical conditions will be given the necessary accommodations outlined in their IEP or 504 plan to ensure they are given ample opportunity for success. Students with special needs other than those listed in IEPs or 504 plans need to notify the instructor immediately so that appropriate accommodations for student success can be arranged.

**Instructional Materials**

A classroom set of textbooks is available. Since these textbooks are used by multiple classes, students need to make a special effort to take care of their textbook. If it is necessary for a student to do makeup work at home, a textbook or other supplementary material will need to be checked out with the instructor. Supplemental learning materials used in the classroom include newspapers, magazines, other books, and the Internet.

**Chain of Command**

If the student or their parents have concerns, they should first let the instructor know so that those concerns can be addressed. Then, if necessary, they should contact, in order, the assistant principal/counselor for the student’s grade level, the principal, and the Board of Education.

NOTE: The instructor reserves the right to make changes in the course syllabus as deemed necessary due to changes in district/school policies and procedures.