

SYLLABUS

Accounting II

Instructor: Ms. Laura Maldonado

Room: B201

Phone: Ex. 4176

Email: Use the contact me on school website



<u>Teacher Information:</u>	Schedule:	1 st Block	BIM-I
		2 nd Block	Accounting I
		3 rd Block	PBM&F
		4 th Block	Accounting II/Securities and Investments
		5 th Block	Conference

Course Description:

This course will cover the complete accounting cycle for a merchandising business organized as a corporation. The fundamental principles of accounting will be reinforced, but the course will focus primarily on more advanced accounting concepts and procedures. These procedures include recording transactions into different types of journals, posting to ledgers, recording purchases returns and allowances, recording international sales, accounting for uncollectible accounts, plant assets and depreciation, inventory, notes and interest, accrued revenue and expenses, and distributing dividends.

Part 1

- Recording purchases and cash payments using special journals
- Recording sales and cash receipts using special journals
- Accounting for uncollectible accounts receivable
- Accounting for plant assets and depreciation
- Accounting for inventory
- Accounting for notes and interest
- Accounting for accrued revenue and expenses
- Distributing dividends and preparing a work sheet
- Financial statements and end-of-fiscal-period entries for a corporation

Part 2

Quickbooks Online Curriculum w/ Labyrinth Learning eLab - This course is designed for the beginning user seeking to gain a comprehensive knowledge of QuickBooks Online.

What is Quickbooks Online?

QuickBooks Online is accounting software designed for small business. It helps small businesses complete full cycle accounting including sales, expenses, banking, reporting and much more.

Required Class Materials:

Calculator, Google Classroom, Kami, ebook, and *Working Papers- MindTap Online Accounting 11e, Labyrinth Learning eLab, Comprehensive Quickbooks Online Academic Year 2022-2023*

Text: Century 21 Accounting Multicolumn Journal (South-Western) 11e

Grading:

Grades will be taken on daily and in accordance with district policy.

<u>Assignments</u>	<u>Weight</u>
<i>Working Papers</i>	
Group Participation	→ 40%
Quizzes	
Notebook (WAC)	
**Dress for Success	
Test	→ 60%
Projects	

****Extra Credit**

Dress for Success

FINAL EXAMS

1st Mid-Semester Exam = Comprehensive Exam

2nd Semester Exam = Final Exam

Course Policies:

Missed Classes: The student is responsible for obtaining material distributed on class days when he/she was absent. This can be done through contacting a classmate who was present or by contacting the instructor during his conference period in person or email.

Assignments: All assignments are due at the beginning of class on the date due. Late submission of assignments will be assessed a penalty.

Academic Dishonesty: Plagiarism and cheating are serious offenses and may be punished by failure on exam, paper or project; failure in course. For this class, it is permissible to assist classmates in general discussions of computing techniques. General advice and interaction are encouraged. Each person, however, must develop his or her own solutions to the assigned projects, assignments, and tasks. In other words, students may not "work together" on graded assignments.

Posting of Grades: All grades will be posted on SKYWARD. Students and Parents are responsible for obtaining access to SKYWARD and checking it on a daily basis.

Tutoring: Tutoring will be available on Mondays and Wednesdays from 7-7:30am. Students must sign-up in advance.

Disclaimer: It is the policy of Sharyland I.S.D. not to discriminate on the basis of race, color, national origin, sex or handicap in its vocational programs, services or activities as required by Title VI of the Civil Rights Act of 1964, as amended; Title IX of the Education Amendments of 1972; and Section 504 of the Rehabilitation Act of 1973, as amended.

Es norma del distrito de Sharyland ISD no discriminar por motivos de raza, color, origen nacional, sexo o impedimento, en sus programas, servicios o actividades vocacionales, tal como lo requiere el Título VI de la Ley de Derechos Civiles de 1964, según enmienda; el Título IX de las Emmiendas en la Educación de 1972, y la Sección 504 de la Ley de Rehabilitación de 1973, según enmienda.

Course Pacing: Please also adhere to Accounting II - 4th Block 2022-2023 Course Pacing Guide pdf

1st Semester

Week 1-2

Exam #1 and Begin Chapter 13, “Preparing Payroll Records”

- Flash Cards
- Chapter 13 Problems: Work Together – 13-1 & 13-2; On Your Own – 13-1 & 13-2; Application – 13-1, 13-2, 13-3, 13-4, 13-5, 13-6, 13-7/Handouts

Continue Chapter 13

- Flash Cards
- Chapter 13 problems

Complete Chapter 13

- Flash Cards
- Homework due: Chp. 13 Terms (all) & Questions (odd) – pp. 315, 321, 326, & 329.
- Chapter 13 Mastery and Challenge Problems

Week 3-4

Exam #2 and Begin Chapter 14, “Payroll Accounting, Taxes, & Reports”

- Flash Cards
- Chapter 14 Problems: Application – 14-1, 14-2, 14-3, 14-4, 14-5, 14-6/Handouts

Continue Chapter 14

- Flash Cards
- Chapter 14 problems

Complete Chapter 14

- Flash Cards
- Homework due: Chp. 14 Terms (all) & Questions (odd) – pp. 343, 348, 353, & 359.
- Study Guides #13 & 14.
- Chapter 14 problems Mastery and Challenge

Week 5-6

Exam #3 and Begin Chapter 15, “Work Sheet for a Merchandising Business”

- Flash Cards
- Chapter 15 Problems: Application – 15-2, 15-4, 15-5/Handouts

Continue Chapter 15

- Flash Cards
- Complete Chapter 15 problems

Complete Chapter 15

- Flash Cards
- Homework due: Chp. 15 Terms (all) & Questions (odd) – pp. 379, 385, & 392.
- **Quiz #1 – Chapter 15 – Work Sheet**
- Ch. 15 problems Mastery and Challenge

Week 7-8

Exam #4 and Begin Chapter 16, “Financial Statements for a Partnership”

- Flash Cards
- Chapter 16 Problems: Application – 16-1, 16-2, 16-3, 16-4, 16-5, 16-6, 16-7/Handouts

Continue Chapter 16

- Flash Cards
- Complete Chapter 16 problems

Complete Chapter 16

- Flash Cards
- Homework due: Chp. 16 Terms (all) & Questions (odd) – pp. 404, 409, 415, & 420.
- Study Guides #12, 15, & 16.
- Ch. 16 problems Mastery and Challenge

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Week 9-10

Exam #5 and Begin Chapter 17, “Adjusting & Closing Entries for a Partnership”

- Chapters 12, 15, & 16 Problems due.
- **Exam #2 – Chapters 12, 15, & 16**
- Chapter 17 Problems: Application – 17-5, 17-6, 17-7/Handouts

Continue Chapter 17

- Flash Cards
- Complete Chapter 17 problems

Complete Chapter 17

- Flash Cards
- Homework due: Chp. 17 Terms (all) & Questions (odd) – pp. 433, 438, 442, & 447.
- **Quiz #3 – Chapter 17**
- Ch. 17 problems Mastery and Challenge

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Essential Questions:

- (1) How do we calculate Total Earnings for an employee?
- (2) How is a Payroll Register used to complete Employee Paychecks?
- (3) For the purpose of accounting, how is the data found in a Payroll Register used to journalize the Employees’ payroll?
- (4) For the purpose of accounting, how is the data found in a Payroll Register used to journalize the Employer’s payroll tax liability?
- (5) How do transactions for a Merchandising Business differ from a Service Business?
- (6) Do customers always payoff their accounts?
- (7) How do accountants plan for those customers that may not pay their accounts in the future?

Week 10-11

Exam #6 and Begin Chapter 18, “Recording Purchases and Cash Payments”

- Chapter 18 Problems: Application – 18-1, 18-2, 18-3, 18-4, 18-5, 18-6, 18-7

Continue Chapter 18

- Flash Cards
- Chapter 18 problems

Complete Chapter 18 and Exam #7 Begin Chapter 19, “Recording Sales and Cash

Receipts”

- Flash Cards
- Homework due: Chp. 18 Terms (all) & Questions (odd) – pp. 465, 469, 474, & 479.
- Chapter 19 Problems: Application – 19-1, 19-2, 19-3, 19-4, 19-5, 19-6, 19-7.
- Ch. 18 problems Mastery and Challenge

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Week 12-13

Continue Chapter 19

- Flash Cards
- Chapter 19 problems

Complete Chapter 19

- Flash Cards
- Homework due: Chp. 19 Terms (all) & Questions (odd) – pp. 495, 500, 505, & 511.
- Study Guides #18 & 19.
- Chapter 19 problems

Exam #7

- Chapters 19 problems due.
 - **Problem 19-7 –QUIZ GRADE**

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Week 14-15 **PROJECT #1 – due at end of this six weeks.**

- **Reinforcement Activity 2 – Parts A & B**
 - **Textbook: pp. 368 – 371; 456.**
 - **Working Paper: pp. 331 – 343; 437 – 443.**

Exam #8 Begin Chapter 20, “Uncollectible Accounts Receivable”

- Chapter 20 Problems: Application – 20-1, 20-2, 20-3, 20-4/Handouts.

Continue Chapter 20

- Flash Cards
- Chapter 20 problems and handouts.

Continue Chapter 20

- Flash Cards
- Homework due: Chp. 20 Terms (all) & Questions (odd) – pp. 532 & 538.
- Handouts and Chapter 20 problems.

Complete Chapter 20

- Flash Cards
- Chapter 20 problems and handouts.
- **Quiz – Chapter 20.**

PROJECT #2 – due at end of this six weeks.

- **Reinforcement Activity 2 – Parts A & B**
 - Textbook: pp. 368 – 371; 456.
 - Working Paper: pp. 331 – 343; 437 – 443.

PROJECT #2 – due at end of this six weeks.

- **Reinforcement Activity 2 – Parts A & B**
 - Textbook: pp. 368 – 371; 456.
 - Working Paper: pp. 331 – 343; 437 – 443.

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- Week 16-17** Exam #9 Begin Chapter 21, “Accounting Plant Assets and Depreciation”
- Flash Cards
 - Chapter 21 Problems: Work Together – 20-5; On Your Own – 20-5, 20-6, 20-7, & 20-8; Application – 21-1, 21-2, 21-3, 21-4, 21-5/Handouts
- Continue Chapter 21
- Flash Cards
 - Chapter 21 problems
- Complete Chapter 21
- Flash Cards
 - Homework due: Chp. 21 Terms (all) & Questions (odd) – pp. 550, 554, 558, 563, & 567.
 - Chapter 21 problems Mastery and Challenge

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- Week 18** Quiz and Review for Exam #10
- **Quiz – Chapter 21**
 - Study Guides #20 & 21.
- Exam #11 and Begin Chapter 22, “Accounting for Inventory”
- Chapters 20 & 21 problems due.
 - **Exam #1 – Chapters 21 & 22.**
 - Chapter 22 Problems: Application – 22-1, 22-2, 22-3, 22-4, 22-5/Handouts
- Continue Chapter 22
- Flash Cards
 - Chapter 22 problems

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Essential Questions:

- (1) How should value be assigned in financial statements for assets (plant assets) that lose their value over time?
- (2) How do the Straight-Line Method and Declining-Balance Method of calculating depreciation differ?
- (3) How can we calculate the ending value of merchandise inventory?
- (4) What do businesses do when they do not have the cash necessary for everyday business activities?

- (5) What special type(s) of accounting procedures are required for corporations?
- (6) How do we account for Revenue Earned but not yet received?
- (7) How do we account for Expenses Incurred but not yet paid?
- (8) How do we account for stocks in a Corporation?

2nd Semester:

Week 19-21 Continue Chapter 22

- Flash Cards
- Chapter 22 problems and handouts.

Complete Chapter 22

- Flash Cards
- Chapter 22 problems and handouts.

Quiz – Chapter 22

- Flash Cards
- Homework due: Chp. 22 Terms (all) & Questions (odd) – pp. 579, 584, & 587.
- **Quiz – Chapter 22**

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2nd Semester:

Week 22-23 Exam #11 Begin Chapter 23, “Accounting for Notes and Interest”

- Flash Cards
- Chapter 23 Problems: Work Together – 23-1; On Your Own – 23-1; Application – 23-1, 23-2, 23-3, 23-4, 23-5/Handouts

Continue Chapter 23

- Flash Cards
- Chapter 23 problems and handouts

Complete Chapter 23

- Flash Cards
- Homework due: Chp. 23 Terms (all) & Questions (odd) – pp. 599, 604 & 608
- Study Guides #22 & 23.
- Chapter 23 problems and handouts.

Exam #2 and Begin Chapter 24, “Accounting for Deferred & Accrued Revenue and Expense

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Week 24-23 Exam #2 and Begin Chapter 24, “Accounting for Deferred & Accrued Revenue and Expenses”

- **Exam #2 – Chapters 22 & 23.**
- Chapter 24 Problems: Application – 24-1, 24-2, 24-3, 24-4, 24-5/Handouts

Continue Chapter 24

- Flash Cards
- Chapter 24 problems and handouts

Complete Chapter 24

- Flash Cards
- Homework due: Chp. 24 Terms (all) & Questions (odd) – pp. 622 & 628.
- Chapter 24 problems and handouts.

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Week 24-26

Exam #12 Begin Chapter 25, “Dividends & Work Sheet for Corporations”

- **Quiz – Chapter 24.**
- Chapter 25 Problems: Application – 25-1, 25-2, 25-3, 25-4, 25-5/Handouts.

Continue Chapter 25

- Flash Cards
- Chapter 25 problems and handouts

Complete Chapter 25

- Flash Cards
- Chapter 25 problems and handouts.

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Week 27-30

Exam #13 Begin Chapter 26, “Financial Statements and End-of-Fiscal Period Entries for Corporations”

- Flash Cards
- Chapter 26 Problems: Application – 26-1, 26-2, 26-3, 26-4, 26-5 and Instructor Handouts over “Ratios”.

Continue Chapter 26

- Flash Cards
- Chapter 26 problems and handouts

Continue Chapter 26

- Flash Cards
- Chapter 26 problems and handouts.

Complete Chapter 26

- Flash Cards
- Chapter 26 problems and handouts.

Quiz – Ratios and Begin Computerized Accounting

- **Quiz - Ratios**
- Computerized Accounting Problem #1 – Guided Practice.

Complete Computerized Accounting Problem #1.

- Flash Cards
- Computerized Accounting Problem #1 – Guided Practice.

Essential Questions:

- (1) How do we Form & Dissolve Proprietorships, Partnerships, and Corporations?
- (2) Which type of business, Proprietorships, Partnerships, or Corporations are the most advantageous for ownership?
- (3) How do we measure if a business has an adequate amount of profits and/or cash to pay its debts?
- (4) Just how much easier is an Automated Accounting system compared to a Manual Accounting system?

Week 30-38

Quickbooks Certification Preparation - Labyrinth Learning and GMetrix

FINAL EXAM

*Course pacing subject to change

Student Name (Print) _____ *Student Signature* _____

Parent Signature _____