

Accounting II Syllabus

Mrs. Hable

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Course Description and Expected Learner Outcomes

Accounting II focuses on the Generally Accepted Accounting Principles (GAAP) and procedures for corporations using double-entry accounting. Emphasis is placed on accounting principles as they relate to both manual and automated financial systems. This course involves understanding, analyzing and recording business transactions and preparing, analyzing and interpreting financial reports as a basis for decision making in a corporation. Instructional strategies will include the use of computers, projects, simulations, case studies and business experiences requiring the application of accounting theories and principles. It is an essential class for those who wish to gain the experience and knowledge necessary to be successful in college-level accounting classes and business careers.

Expectations and Goals

Students will understand...

- ✚ the accounting cycle for a merchandising business
- ✚ how to use the special journals
- ✚ how to record transactions that cannot be recorded in special journals
- ✚ purchase returns and allowances
- ✚ sales returns and allowances
- ✚ how to create and maintain the accounts receivable and accounts payable subsidiary ledger
- ✚ how to prepare payroll, calculate taxes, and journalize the payroll entries
- ✚ how to prepare a worksheet including all adjustments for a merchandising business
- ✚ how to prepare financial statements from the data on the worksheet
- ✚ how the adjusting and closing entries are made in the general journal at the end of the accounting period

Grading

Students will be graded according to the following grading scale:

94-100	A	78-79	C+	60-63	D-
90-93	A-	74-77	C	Below 60	F
88-89	B+	70-73	C-		
84-87	B	68-69	D+		
80-83	B-	64-67	D		

Grades will be entered frequently, and students can check their grades online regularly. The following is a breakdown for grade calculation:

- 60% Tests
- 40% Daily Work

You will take the NOCTI exam as your final and may earn substantial college credit for passing.



Behavior Policies

Please be on time to class. You need to be in the classroom when the bell rings ready to start class. Truancies will result in zeros for any assignments missed – no exceptions. After your second truancy you will receive an “F” for the class. Cheating is not tolerated. There will be no sharing of files! In the event that you are caught cheating, you will receive no credit for the assignment and I will contact your parent/guardian. You may be asked to do an alternative assignment. If you allow another student to use an assignment that you completed, you will also receive a zero.

NO FOOD OR BEVERAGES ALLOWED BY THE COMPUTERS!! This is a computer lab and is not an environment for food and beverages. No games, email, chat, or Internet usage!! Internet usage will only be allowed with prior permission. If you are found on games, etc, you WILL receive up to five days ISS. You are to have the computer lab policy sheet signed by yourself and a parent/guardian by Monday, September 9.

At Champlin Park High School we celebrate our differences and recognize the benefits of a diverse student body. For this reason we must take a stand against offensive language and hate speech. Racially offensive and/or homophobic language as well as any other derogatory slur towards a specific group has no place in our school or this classroom. We will document and report language that is hateful and hurtful and leads to feelings of being ostracized (not accepted) from the Champlin Park family.

Academic Policies

Accounting is a course where the curriculum from one lesson is needed to complete the next lesson. It is, therefore, extremely important to keep up with the work on a daily basis and complete makeup work quickly. School policy provides 2 days of makeup time for each day you have an excused absence. Field trips are excused absences; however, you must ask for your work prior to the field trip and have it completed when you return. If you know you are going to be absent, please get the assignment and have it completed when you return. Getting behind will adversely affect your grade as you will be expected to keep up with the class when you return.

Cell Phones

Cell phones will be allowed at certain times in the class. During test times, all cell phones will be placed in the cell phone hanger. No exceptions. If you have a problem with this, you can get permission ahead of time from your house office. During lecture times, if a cell phone is out, you will be asked to put it in the hanger. During work time, you may use your phone. There is a lot of work time in class, so don't have separation anxiety.

Materials Needed/Classroom Materials/Fees

Textbooks will be checked out to each student. It is the student's responsibility to return the textbook at the end of the trimester or pay the replacement fine. Each student should have a folder and a pen/pencil.

Additional Resources

Extra help can be scheduled with me before or after school so just ask if you are having trouble understanding. I am in C132 before and after school so please stop by. I am also in the Study Center on Thursdays after school. Extra Credit is not a substitute for completing the regular assignments. It will be available to only those students who have completed all the regular assignments. No exceptions!!!

