

School District of Upper Moreland Township
2900 Terwood Road
Willow Grove, Pa 19090

Planned Course for Business and Integrated Technology Education

Course: Accounting II

Pennsylvania Academic Standards:

Accounting

15.1.12.A	15.1.12.G	15.1.12.M	15.1.12.S	15.1.12.Y
15.1.12.B	15.1.12.H	15.1.12.N	15.1.12.T	15.1.12.Z
15.1.12.C	15.1.12.I	15.1.12.O	15.1.12.U	
15.1.12.D	15.1.12.J	15.1.12.P	15.1.12.V	
15.1.12.E	15.1.12.K	15.1.12.Q	15.1.12.W	
15.1.12.F	15.1.12.L	15.1.12.R	15.1.12.X	

PA Reading and Writing Standards for Science and Technical Subjects

Reading

CC.3.5.9-12.A

CC.3.5.9-12.D

Writing

CC.3.6.11-12.E

Course Description:

The 9-12 Business and Integrated Technology Education program is designed to provide students with the tools to develop business, economic and technology skills needed in the 21st century society. Students are provided with multiple career pathways from which to choose as they engage in real world scenarios that will help them to master the knowledge, applications and attitudes that will benefit their personal and professional lives.

In a challenging employment market, this course will provide students with the foundation skills necessary for entry-level employment in the business world. At the same time, this course will provide college-bound students with the foundation necessary to be successful in an introductory college accounting course. Managing finances, including payroll, banking, recordkeeping and preparation of financial statements for a service/merchandising business are the core activities of this course. Accounting II expands upon the underlying framework and concepts introduced in Accounting I. Emphasis on accounting for partnerships and corporations includes financial statement preparation, financial statement and ratio analysis, stock capitalization, as well as the preparation of various managerial reports to make key business decisions for corporations and partnerships. Emphasis will be placed on careers in accounting, the basic accounting cycle, accounting for a payroll system, and the accounting cycle for a merchandising corporation through the completion of simulations and exercises. Applications and theories will be emphasized as well. Technology will be introduced to create, update and analyze various financial statements and worksheets

Prerequisites: Successful completion of Accounting I and instructor's recommendation.

Specific and measurable objectives directly related to the academic standards to be achieved by students:

The specific objectives for this course are detailed in the Upper Moreland Township School District 9-12 Business and Integrated Technology Education Scope and Sequence based on the specifications set forth in PA Academic Standards and PA Reading and Writing Standards for Science and Technical Subjects.

Materials:

- Text: Gilbertson, et al. *Century 21 Accounting: Multi-Column*. 11th ed., Cengage Learning, 2019. Print and digital
- Desktop computers, PC
- Adobe Creative Suite
- GoVenture, Online simulations
- Teacher created materials
- Technology (Interactive Whiteboard, Projector, Web-based Resources, classroom management software)

Instructional Activities:

- Modeling
- Guided Practice
- Student Centered Activities
- Problem Solving
- Group Discussions
- Multimedia Presentations

Estimated instructional time to be devoted to achieving objectives:

- Approximately 86 minutes per day on an alternating block schedule for one semester.

Assessments:

Classroom assessment will focus on both assessment of learning and assessment for learning. Formative and summative classroom level assessments will be implemented throughout each unit of study. Furthermore, each unit of study will contain at least one common assessment that will provide comprehensive student learning data that will be utilized to plan future instruction

An explanation of how student grades will be determined:

Students will be evaluated in the areas of class work, class participation, and teacher observation using both formative and summative assessments.