

East Penn School District  
Secondary Curriculum

A Planned Course Statement  
for  
Accounting II

Course # 616 Grade(s) 10-12

Department: Computer and Business Applications

Length of Period (mins.) 41 Total Clock Hours: 126

Periods per Cycle: 6 Length of Course (yrs.) 1

Type of Offering:      required   ✓   elective

Credit: 1

Adopted: 6/8/09

Developed by:  
Anne Nero

## Description of Course

**Course Title:** Accounting II

**Description:** In this course, students will continue their study of accounting principles and develop a comprehensive understanding of the transactions learned in Accounting I. Key areas of study include: accounts payable, accounts receivable, inventory, plant assets, accrued/prepaid expenses, and accrued/unearned revenue. Automated accounting software and Microsoft Excel will be used.

11<sup>th</sup> and 12<sup>th</sup> grade students may take this course for undergraduate college credits through Lehigh Carbon Community College's Dual Enrollment program.

### Goals:

- To build on the skill set acquired in accounting I and further prepare students to enter the working world in accounting or a business related field
- To further prepare students to begin a college, university or vocational program of study in accounting or business related field
- To provide an opportunity for students to earn college credits through LCCC

**Requirements:** Successful completion of Accounting I

### Text:

Gilbertson, Claudia and Lehman, Mark W., Century 21 Accounting - General Journal. South-Western Cengage Learning, 2008. (Chapters 17-22, 24)

Smith, Katherine T., Smith, Murphy L., and Smith, Lawrence C., Microsoft Excel for Accounting – The First Course. Prentice Hall, 2003.

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### Key to Levels of Achievement (Listed with each learning objective)

Awareness (A):	Students are introduced to concepts, forms, and patterns.
Learning (L):	Students are involved in a sequence of steps and practice activities which involved further development and allow evaluation of process.
Understanding (U):	Students demonstrate ability to apply acquired concepts and skills to individual assignments and projects on an independent level.
Reinforcement (R):	Students maintain and broaden understanding of concepts and skills to accomplish tasks at a greater level of sophistication.

Unit	Num	Objective	Level	Content	Evaluation	Standard
<b>I. Microsoft Excel for Accounting</b> (Text Ch 1&2)	1	Students will: <ul style="list-style-type: none"> <li>◆ Identify the components of the computer</li> <li>◆ Open Microsoft Excel</li> <li>◆ Save, close, retrieve, print and exit a file</li> <li>◆ Identify parts of MS Excel worksheet layout</li> <li>◆ Create a Microsoft Excel worksheet</li> <li>◆ Move cell contents and copy/paste</li> <li>◆ Insert, delete and shift rows and columns</li> <li>◆ Change alignment and merge cells</li> <li>◆ Change column and row width</li> </ul>	A, L	<ul style="list-style-type: none"> <li>• Teacher explanation</li> <li>• Teacher demonstration using projected screen image and/or CrossTec SchoolVue Software</li> <li>• Student use of computer</li> <li>• Textbook activities</li> <li>• Vocabulary reinforcement</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher observation</li> <li>• Graded activities</li> <li>• Tests/Quizzes</li> </ul>	<p style="text-align: center;"><b>NBEA</b></p> <p style="text-align: center;"><i>Accounting</i></p> <p>I. Accounting Cycle                      II. Accounting Process                      III. Financial Statements</p> <p style="text-align: center;"><b>PA</b></p> <p style="text-align: center;"><i>Career Ed and Work</i></p> <p>13.2.11 B 13.2.11 C</p> <p style="text-align: center;"><i>Mathematics</i></p> <p>2.2.11 A 2.4.11 E 2.8.11 Q                      2.2.11 F 2.5.11 B 2.8.11 T</p> <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> <p>1.1.11 D 1.4.11 B 1.2.11 A</p> <p style="text-align: center;"><i>Science and Technology</i></p> <p>3.1.12 A 3.6.12 B 3.7.12 A                      3.7.12 D 3.8.12 A 3.8.12 C</p>
<b>II. Excel Formulas, Functions and Formatting</b> (Text Ch 3)	2	Students will: <ul style="list-style-type: none"> <li>◆ Create formulas to add, subtract, multiply and divide cell values</li> <li>◆ Use the auto sum feature</li> <li>◆ Explain the concept of relative and absolute cell addressing</li> <li>◆ Format cells to reflect contents</li> </ul>	A, L	<ul style="list-style-type: none"> <li>• Teacher explanation</li> <li>• Teacher demonstration using projected screen image and/or CrossTec SchoolVue Software</li> <li>• Student use of computer</li> <li>• Textbook activities</li> <li>• Vocabulary reinforcement</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher observation</li> <li>• Graded activities</li> <li>• Tests/Quizzes</li> </ul>	<p style="text-align: center;"><b>NBEA</b></p> <p style="text-align: center;"><i>Accounting</i></p> <p>I. Accounting Cycle                      II. Accounting Process                      III. Financial Statements</p> <p style="text-align: center;"><b>PA</b></p> <p style="text-align: center;"><i>Career Ed and Work</i></p> <p>13.2.11 B 13.2.11 C</p> <p style="text-align: center;"><i>Mathematics</i></p> <p>2.2.11 A 2.4.11 E 2.8.11 Q                      2.2.11 F 2.5.11 B 2.8.11 T</p> <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> <p>1.1.11 D 1.4.11 B 1.2.11 A</p> <p style="text-align: center;"><i>Science and Technology</i></p> <p>3.1.12 A 3.6.12 B 3.7.12 A                      3.7.12 D 3.8.12 A 3.8.12 C</p>

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<b>III. Excel Charts</b> (Text Ch 4)	3	Students will: <ul style="list-style-type: none"> <li>◆ Create charts from worksheet data                             <ul style="list-style-type: none"> <li>- Column</li> <li>- Stacked-Column</li> <li>- Line</li> <li>- Pie</li> </ul> </li> <li>◆ Format chart title, legend and axis labels</li> </ul>	A, L	<ul style="list-style-type: none"> <li>• Teacher explanation</li> <li>• Teacher demonstration using projected screen image and/or CrossTec SchoolVue Software</li> <li>• Student use of computer</li> <li>• Textbook activities</li> <li>• Vocabulary reinforcement</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher observation</li> <li>• Graded activities</li> <li>• Tests/Quizzes</li> </ul>	<p style="text-align: center;"><b>NBEA</b></p> <p style="text-align: center;"><i>Accounting</i></p> <p>I. Accounting Cycle                      II. Accounting Process                      III. Financial Statements</p> <p style="text-align: center;"><b>PA</b></p> <p style="text-align: center;"><i>Career Ed and Work</i></p> <p>13.2.11 B 13.2.11 C</p> <p style="text-align: center;"><i>Mathematics</i></p> <p>2.2.11 A 2.4.11 E 2.8.11 Q                      2.2.11 F 2.5.11 B 2.8.11 T</p> <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> <p>1.1.11 D 1.4.11 B 1.2.11 A</p> <p style="text-align: center;"><i>Science and Technology</i></p> <p>3.1.12 A 3.6.12 B 3.7.12 A                      3.7.12 D 3.8.12 A 3.8.12 C</p>
<b>IV. Excel Worksheet Manipulation</b> (Text Ch 5)	4	Students will: <ul style="list-style-type: none"> <li>◆ Practice creating ranges</li> <li>◆ Freeze panes</li> <li>◆ Split screen</li> <li>◆ Import data from another worksheet/workbook</li> </ul>	A, L, U	<ul style="list-style-type: none"> <li>• Teacher explanation</li> <li>• Teacher demonstration using projected screen image and/or CrossTec SchoolVue Software</li> <li>• Student use of computer</li> <li>• Textbook activities</li> <li>• Vocabulary reinforcement</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher observation</li> <li>• Culminating Step-by-Step Excel Example (Text Ch 9)</li> </ul>	<p style="text-align: center;"><b>NBEA</b></p> <p style="text-align: center;"><i>Accounting</i></p> <p>I. Accounting Cycle                      II. Accounting Process                      III. Financial Statements</p> <p style="text-align: center;"><b>PA</b></p> <p style="text-align: center;"><i>Career Ed and Work</i></p> <p>13.2.11 B 13.2.11 C</p> <p style="text-align: center;"><i>Mathematics</i></p> <p>2.2.11 A 2.4.11 E 2.8.11 Q                      2.2.11 F 2.5.11 B 2.8.11 T</p> <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> <p>1.1.11 D 1.4.11 B 1.2.11 A</p> <p style="text-align: center;"><i>Science and Technology</i></p> <p>3.1.12 A 3.6.12 B 3.7.12 A                      3.7.12 D 3.8.12 A 3.8.12 C</p>

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<b>V. Accounting for Uncollectible Accounts Receivable</b> (Ch 17)	5	Students will: <ul style="list-style-type: none"> <li>◆ Describe uncollectible accounts</li> <li>◆ Estimate and record uncollectible accounts expense</li> <li>◆ Write off an account</li> <li>◆ Reopen an account previously written off</li> </ul>	A, L, U	<ul style="list-style-type: none"> <li>• Classroom discussion</li> <li>• Textbook applications</li> <li>• Vocabulary reinforcement</li> <li>• Technology integration</li> </ul>	<ul style="list-style-type: none"> <li>• Test/Quizzes</li> <li>• Class work/ participation</li> <li>• Automated Simulation</li> </ul>	<p style="text-align: center;"><b>NBEA</b></p> <p style="text-align: center;"><i>Accounting</i></p> <p style="text-align: center;">I. Accounting Cycle II. Accounting Process</p> <p style="text-align: center;"><b>PA</b></p> <p style="text-align: center;"><i>Career Ed and Work</i></p> <p style="text-align: center;">13.2.11 B</p> <p style="text-align: center;"><i>Mathematics</i></p> <p style="text-align: center;">2.2.11 A 2.2.11 D 2.2.11 B 2.5.11 D 2.8.11 T</p> <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> <p style="text-align: center;">1.1.11 D 1.4.11 B 1.2.11 A</p>
<b>VI. Accounting for Plant Assets and Depreciation</b> (Ch 18)	6	Students will: <ul style="list-style-type: none"> <li>◆ Define Plant assets, depreciation and property tax</li> <li>◆ Record the purchase of a plant asset</li> <li>◆ Calculate and pay property tax</li> <li>◆ Calculate depreciation expense for both full and partial years using the following methods:     Straight-line     Double Declining</li> <li>◆ Calculate accumulated depreciation and book value</li> <li>◆ Record depreciation expense</li> <li>◆ Record the sale of a plant asset for more and less than book value</li> <li>◆ Compare depreciation methods</li> </ul>	A, L, U	<ul style="list-style-type: none"> <li>• Classroom discussion</li> <li>• Textbook applications</li> <li>• Vocabulary reinforcement</li> <li>• Technology integration</li> </ul>	<ul style="list-style-type: none"> <li>• Test/Quizzes</li> <li>• Class work/ participation</li> <li>• Automated Simulation</li> </ul>	<p style="text-align: center;"><b>NBEA</b></p> <p style="text-align: center;"><i>Accounting</i></p> <p style="text-align: center;">I. Accounting Cycle II. Accounting Process</p> <p style="text-align: center;"><b>PA</b></p> <p style="text-align: center;"><i>Career Ed and Work</i></p> <p style="text-align: center;">13.2.11 B</p> <p style="text-align: center;"><i>Mathematics</i></p> <p style="text-align: center;">2.2.11 A 2.2.11 D 2.2.11 B 2.5.11 D 2.8.11 T</p> <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> <p style="text-align: center;">1.1.11 D 1.4.11 B 1.2.11 A</p>

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<b>VII. Accounting for Inventory</b> (Ch 19)	7	Students will: <ul style="list-style-type: none"> <li>◆ Define periodic and perpetual inventory</li> <li>◆ Read an inventory and stock record</li> <li>◆ Calculate the value of inventory using the following methods:               <ul style="list-style-type: none"> <li>First-In, First-Out</li> <li>Last-in, Last Out</li> <li>Weighted –Average</li> <li>Gross Profit Method</li> </ul> </li> <li>◆ Calculate cost of merchandise sold</li> </ul>	A, L,U	<ul style="list-style-type: none"> <li>• Classroom discussion</li> <li>• Textbook applications</li> <li>• Vocabulary reinforcement</li> <li>• Technology integration</li> </ul>	<ul style="list-style-type: none"> <li>• Test/Quizzes</li> <li>• Class work/ participation</li> <li>• Automated Simulation</li> </ul>	<p style="text-align: center;"><b>NBEA</b></p> <p style="text-align: center;"><i>Accounting</i></p> <p>I. Accounting Cycle II. Accounting Process</p> <p style="text-align: center;"><b>PA</b></p> <p style="text-align: center;"><i>Career Ed and Work</i></p> <p>13.2.11 B</p> <p style="text-align: center;"><i>Mathematics</i></p> <p>2.2.11 A 2.2.11 D 2.2.11 B 2.5.11 D 2.8.11 T</p> <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> <p>1.1.11 D 1.4.11 B 1.2.11 A</p>
<b>VIII. Accounting for Notes and Interest</b> (Ch 20)	8	Students will: <ul style="list-style-type: none"> <li>◆ Define promissory notes, notes payable, interest and maturity value</li> <li>◆ Identify payee, creditor, maker, principal and interest rate of a note</li> <li>◆ Calculate interest and maturity value</li> <li>◆ Distinguish between current and long term liabilities</li> <li>◆ Record the following transactions:               <ul style="list-style-type: none"> <li>Signing a note payable</li> <li>Paying principal and interest</li> <li>Signing a note payable for an extension of time</li> <li>Paying a note payable issued for an extension of time</li> </ul> </li> <li>◆ Define note receivable</li> <li>◆ Record the following transactions:               <ul style="list-style-type: none"> <li>Accepting a note receivable from a customer</li> <li>Collecting principal and interest on a note receivable</li> <li>A dishonored note receivable</li> </ul> </li> </ul>	A, L,U	<ul style="list-style-type: none"> <li>• Classroom discussion</li> <li>• Textbook applications</li> <li>• Vocabulary reinforcement</li> <li>• Technology integration</li> </ul>	<ul style="list-style-type: none"> <li>• Test/Quizzes</li> <li>• Class work/ participation</li> <li>• Automated Simulation</li> </ul>	<p style="text-align: center;"><b>NBEA</b></p> <p style="text-align: center;"><i>Accounting</i></p> <p>I. Accounting Cycle II. Accounting Process</p> <p style="text-align: center;"><b>PA</b></p> <p style="text-align: center;"><i>Career Ed and Work</i></p> <p>13.2.11 B</p> <p style="text-align: center;"><i>Mathematics</i></p> <p>2.2.11 A 2.2.11 D 2.2.11 B 2.5.11 D 2.8.11 T</p> <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> <p>1.1.11 D 1.4.11 B 1.2.11 A</p>

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IX. Accounting for Accrued Revenue and Expenses (Ch 21)	9	Students will: <ul style="list-style-type: none"> <li>◆ Define accrued revenue, accrued interest income and accrued interest expense</li> <li>◆ Calculate and record the following accruals: Revenue Interest Income Interest expense</li> <li>◆ Explain the effect of using reversing entries</li> </ul>	A, L,U	<ul style="list-style-type: none"> <li>• Classroom discussion</li> <li>• Textbook applications</li> <li>• Vocabulary reinforcement</li> <li>• Technology integration</li> </ul>	<ul style="list-style-type: none"> <li>• Test/Quizzes</li> <li>• Class work/ participation</li> <li>• Automated Simulation</li> </ul>	<p style="text-align: center;"><b>NBEA</b></p> <p style="text-align: center;"><i>Accounting</i></p> <p>I. Accounting Cycle II. Accounting Process</p> <p style="text-align: center;"><b>PA</b></p> <p style="text-align: center;"><i>Career Ed and Work</i></p> <p>13.2.11 B</p> <p style="text-align: center;"><i>Mathematics</i></p> <p>2.2.11 A 2.2.11 D 2.2.11 B 2.5.11 D 2.8.11 T</p> <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> <p>1.1.11 D 1.4.11 B 1.2.11 A</p>
X. End-of-Fiscal-Period work for a Corporation (Ch 22)	10	Students will: <ul style="list-style-type: none"> <li>◆ Prepare a work sheet for a corporation</li> <li>◆ Prepare and record the following adjusting entries: Interest Income Uncollectible Accounts Merchandise Inventory Insurance Expense Depreciation Expense Interest Expense Federal Income Tax</li> <li>◆ Prepare an Income Statement</li> <li>◆ Prepare a Statement of Stockholders' Equity</li> <li>◆ Prepare a Balance Sheet</li> <li>◆ Prepare and record the following closing entries: Accts with credit balances Accts with debit balances Income summary (with net income or net loss) Dividends</li> <li>◆ Prepare and record the reversing entries</li> <li>◆ Identify the accounting cycle for a merchandising business organized as a corporation</li> </ul>	A, L,U	<ul style="list-style-type: none"> <li>• Classroom discussion</li> <li>• Textbook applications</li> <li>• Vocabulary reinforcement</li> <li>• Technology integration</li> </ul>	<ul style="list-style-type: none"> <li>• Test/Quizzes</li> <li>• Class work/ participation</li> <li>• Automated Simulation</li> </ul>	<p style="text-align: center;"><b>NBEA</b></p> <p style="text-align: center;"><i>Accounting</i></p> <p>I. Accounting Cycle II. Accounting Process III. Financial Statements</p> <p style="text-align: center;"><b>PA</b></p> <p style="text-align: center;"><i>Career Ed and Work</i></p> <p>13.2.11 B</p> <p style="text-align: center;"><i>Mathematics</i></p> <p>2.2.11 A 2.5.11 C 2.8.11 Q 2.4.11 E 2.8.11 T</p> <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> <p>1.1.11 C 1.2.11 A 1.1.11 E 1.6.11 A</p>

Unit	Num	Objective	Level	Content	Evaluation	Standard
<b>XI. Completing Automated Accounting Simulation</b> (Electro, Inc.)	11	Students will: <ul style="list-style-type: none"> <li>◆ Interpret source documents</li> <li>◆ Analyze transactions</li> <li>◆ Record and post journal entries using automated accounting software</li> <li>◆ Prepare deposit slips</li> <li>◆ Complete bank reconciliation</li> <li>◆ Analyze trial balance reports</li> <li>◆ Correct errors</li> <li>◆ Produce supporting schedules from automated accounting software</li> <li>◆ Complete audit reports</li> </ul>	R	<ul style="list-style-type: none"> <li>• Classroom discussion</li> <li>• Vocabulary reinforcement</li> <li>• Technology integration</li> </ul>	<ul style="list-style-type: none"> <li>• Automated Simulation</li> </ul>	<p style="text-align: center;"><b>NBEA</b></p> <p style="text-align: center;"><i>Accounting</i></p> <p>I. Accounting Cycle                      II. Accounting Process                      IV. Special Applications                      B. Payroll                      C. Income Taxation                      V. Interpretation and Use of Data                      A. Planning and Control</p> <p style="text-align: center;"><b>PA</b></p> <p style="text-align: center;"><i>Career Ed and Work</i></p> <p>13.2.11 B                      13.3.11 E                      13.2.11 C</p> <p style="text-align: center;"><i>Mathematics</i></p> <p>2.2.11 A   2.5.11 C   2.8.11 Q                      2.4.11 E   2.8.11 H   2.8.11 T</p> <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> <p>1.1.11 C   1.2.11 A                      1.1.11 E   1.6.11 A</p>