

Course Title:	Accounting II Part B (H)
Grade(s):	9-12th

Course Description
Accounting II continues to develop knowledge and skills of journalizing and posting business transactions. A complete accounting cycle is covered for a merchandising business organized as a partnership. Computer applications are provided to give the student experience in an automated environment. Students enrolled in Accounting for Honors credit will be responsible for additional assignments throughout the semester. Students enrolled in the Honors Accounting course will be required to complete additional formative and more in-depth summative assessments that focus on applying a deeper understanding of the concepts and transactions covered throughout the course.
Approved Curricular Materials/Textbook(s)
Century 21 Accounting 11e (Cengage online materials)

Unit Title	Unit Description (Include Unit Objectives)	Unit Pacing
Unit 1: Accounting for Purchases and Cash Payments	Students will record purchases and cash payments accurately. Students will analyze the effect of purchases and payments on the accounting equation. Students will apply internal control procedures for cash disbursements. Students will evaluate scenarios with multiple vendors or payment issues and propose optimal recording strategies.	3 weeks
Unit 2: Accounting for Sales and Cash Receipts	Students will record sales and cash receipts in journals accurately. Students will analyze the effect of sales on assets, liabilities, and equity.	2 weeks

	Students will apply controls for cash receipts. Students will analyze the impact of complex sales transactions on financial statements and justify recording decisions.	
Unit 3: Accounting for Transactions Using a General Journal	Students will record complex transactions in a general journal accurately. Students will apply proper debit and credit rules to multiple account types. Students will explain the role of the general journal in the accounting cycle. Students will create multi-step journal entries for real-world business cases and defend their accounting approach.	2 weeks
Unit 4: Preparing Payroll Records	Students will prepare employee payroll records accurately. Students will calculate gross pay, deductions, and net pay. Students will maintain payroll documentation for accounting purposes. Students will analyze payroll scenarios to determine the impact of varying deductions or unusual pay structures.	2 weeks
Unit 5: Accounting for Payroll and Payroll Taxes	Students will record payroll and employer payroll tax transactions. Students will analyze the impact of payroll and taxes on the accounting equation. Students will prepare journal entries for payroll liabilities and payments. Students will evaluate payroll tax strategies and propose methods to ensure accuracy and compliance.	2 weeks

Unit 6: Accounting for Uncollectible Accounts Receivable	Students will record bad debts using allowance and direct write-off methods. Students will analyze the impact of uncollectible accounts on financial statements. Students will prepare adjusting entries for uncollectible accounts. Students will assess the credit risk of customers and develop policies for managing uncollectible accounts.	2 weeks
Unit 7: Preparing Adjusting Entries and Trial Balance	Students will record adjusting entries for accruals and deferrals accurately. Students will prepare an adjusted trial balance. Students will explain the importance of adjustments for accurate financial reporting. Students will synthesize transaction data to identify and correct discrepancies prior to statement preparation.	2 weeks
Unit 8: Financial Statements and Closing Entries for a Corporation	Students will prepare key corporate financial statements: income statement, statement of retained earnings, and balance sheet. Students will record closing entries for temporary accounts. Students will analyze how closing entries complete the accounting cycle. Students will evaluate corporate financial data and recommend strategies to improve profitability or liquidity.	3 weeks

Unit 9: Financial Statement Analysis	Students will analyze financial statements using ratios and trends. Students will evaluate corporate financial performance and solvency. Students will communicate financial analysis findings effectively. Students will compare multiple companies' financial data and make evidence-based recommendations for investment or management decisions.	2 weeks
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