

Accounting II YAG

One Credit | Single-Blocked | Full Year | 36 Weeks (4 Grading Periods) | Recommended Grades 11–12

Course Information: Prerequisite: Accounting I. ACC2 = §127.257 Accounting II. Mathematical process standards ACC2-1(A–G) and CTE Employability Skills §127.15(d)(2) are integrated throughout. The course satisfies a high school mathematics graduation requirement. ACCESS may support accounting/finance career exploration, postsecondary planning, credential research, and professional portfolio development.

GP	Wks	Unit & Focus	Major Learning Tasks & Assessments	Integrated TEKS	Extension Activities
1	1–2	Unit 1 – Accounting II Foundations & Corporate Accounting	• Apply mathematical process standards to advanced accounting problems • Analyze articles of incorporation and corporate ownership • Account for stock issuance and conversion of preferred stock • Compute dividends payable and examine internal accounting controls • Connect corporate accounting practices to finance/accounting careers	• ACC2-1(A–G), ACC2-2(A–E) • CTE ES §127.15(d)(2)	• Corporate formation case • Stock transaction lab • ACCESS: accounting careers
1	3–5	Unit 2 – Corporate Financial Statements & Tax Accounting	• Prepare corporate worksheets and income statements • Prepare statements of stockholders' equity, balance sheets and cash-flow statements • Prepare statements of changes in retained earnings • Discuss consolidated financial statements • Explain corporate tax accounting and calculate corporate taxes/target profits; prepare a corporate tax return	• ACC2-1(A–G), ACC2-2(F–I)	• Corporate reporting simulation • Tax calculation lab • Annual-report comparison
1	6–9	Unit 3 – Financial Statement Analysis & Business Performance	• Explain annual reports and the role of financial ratios in decision making • Calculate liquidity, profitability, efficiency, operating and capital-structure ratios • Analyze relationships among profitability measures • Compare ratios to industry benchmarks and historical performance • Create spreadsheet-supported graphs/charts and present recommendations to improve financial performance	• ACC2-1(A–G), ACC2-3(A–I), ACC2-7(A–B)	• Ratio dashboard • Industry benchmark analysis • Executive recommendation presentation
2	10–13	Unit 4 – Managerial Accounting, Cost Systems & Cost-Volume-Profit	• Explain managerial cost accounting, costs and cost drivers • Conduct cost-volume-profit analysis using production/cost data and linear regression • Compare job-order, process, activity-based and project costing • Calculate cost of goods sold and overhead rates; apply overhead to jobs • Analyze variable costs and contribution margins	• ACC2-1(A–G), ACC2-4(A–F,K)	• CVP spreadsheet lab • Cost-system comparison • Job-costing simulation
2	14–17	Unit 5 – Budgets, Variance, Allocation & Managerial Decisions	• Explain cost-accounting decision making and budgets • Create and interpret variance analyses • Explain and perform cost allocation • Determine relevant costs for make-or-buy and accept-or-reject decisions • Evaluate alternatives and prepare evidence-based written recommendations • Prepare cost-of-production reports	• ACC2-1(A–G), ACC2-4(G–J,L–P), ACC2-7(B)	• Variance investigation • Make-or-buy case • Production-cost report
2	18	Semester 1 Exam – Accounting II	• Cumulative written/performance assessment • Corporate accounting and financial-ratio application • Managerial accounting decision-making task	• Cumulative: ACC2-1–4, ACC2-7 • CTE ES §127.15(d)(2)	• Targeted review/remediation
3	19–21	Unit 6 – Corporate Finance, Capital Markets & Capital Budgeting	• Explain depreciation, cash flows and efficient capital markets • Explore the capital-budgeting process • Calculate initial investment, operating cash inflows & terminal cash flow • Analyze proposed capital expenditures using relevant cash flows • Use technology and mathematical reasoning to compare investment alternatives	• ACC2-1(A–G), ACC2-5(A–D), ACC2-7(A)	• Capital-budget case • Cash-flow modeling • Investment decision memo

3	22-24	Unit 7 – Valuation, Payback, NPV & IRR	• Explain and calculate payback period • Explain relationships among internal rate of return and net present value • Calculate net present value and future value • Calculate internal rate of return • Explain project valuation and compare methods for valuing flexibility • Analyze valuation implications in business finance	• ACC2-1(A–G), ACC2-5(E,I)	• NPV/IRR spreadsheet model • Project valuation comparison • Capital-allocation recommendation
3	25-27	Unit 8 – Financial Planning, Cash Budgets & Pro Forma Statements	• Explain financial planning, short-term operating planning and long-term strategic planning • Explain cash budgets and uncertainty in cash planning • Prepare and evaluate a cash budget • Conduct profit planning using pro forma income statements and balance sheets • Define short-term financial management and connect planning results to management decisions	• ACC2-1(A–G), ACC2-5(F–I), ACC2-7(A–B)	• Cash-budget simulation • Pro forma statement project • Management briefing
4	28-30	Unit 9 – Corporate Financing, Securities & Dividend Policy	• Analyze financing models and corporate bonds; determine cost of long-term debt • Compare preferred/common stock and calculate costs of equity financing • Compute leverage and debt-to-equity ratios • Explain forms of dividends, reinvestment plans and external-financing effects • Illustrate residual theory and analyze dividend effects, policy and distribution decisions	• ACC2-1(A–G), ACC2-5(K–Q)	• Financing strategy case • Dividend-policy analysis • Capital structure model
4	31-32	Unit 10 – Mergers, Acquisitions & Restructuring	• Compare mergers and acquisitions • Explain hostile takeovers and issues arising from ownership changes • Explain methods for evaluating potential merger/acquisition targets • Evaluate potential targets using financial evidence • Analyze the nature and financial implications of restructurings	• ACC2-1(A–G), ACC2-5(R)	• M&A target analysis • Board recommendation • Restructuring case
4	33-34	Unit 11 – Accounting Regulation, Ethics & Fraud	• Analyze accounting regulation, including Sarbanes-Oxley, SEC and state regulation • Compare IFRS and GAAP implications • Investigate a fraud, compliance or regulatory case • Formulate questions, gather/evaluate reliable sources and identify applicable laws/regulations • Gather supporting data and create a cited professional presentation	• ACC2-6(A–B), ACC2-1(A–G), ACC2-7(A–B)	• Fraud case investigation • Regulatory research • Ethics presentation
4	35	Unit 12 – Emerging Accounting Technology & Current Issues	• Use data mining and automated financial programs to acquire accounting information • Research a current accounting topic using concepts from the course • Evaluate financial information and technology-supported evidence • Create coherent written and oral communication with correct conventions and citations • Connect advanced accounting competencies to career/postsecondary goals	• ACC2-7(A–B), ACC2-1(A–G) • CTE ES §127.15(d)(2)	• ACCESS: finance pathway planning • Current-issue briefing • Professional portfolio review
4	36	Semester 2 Exam & Accounting II Showcase	• Cumulative written/performance assessment • Corporate finance, regulation and managerial accounting application • Final analytical presentation and reflection	• Cumulative: ACC2-1–7 • CTE ES §127.15(d)(2)	• Stakeholder showcase

Accounting II TEKS Coverage Checklist

Coverage verification: All seven Accounting II strands and every student expectation are intentionally addressed. Mathematical process standards ACC2-1(A-G) and CTE Employability Skills §127.15(d)(2) are integrated throughout.

Strand	Student Expectations	YAG Placement	Coverage
ACC2-1	A-G	All units	100%
ACC2-2	A-I	Units 1-2	100%
ACC2-3	A-I	Unit 3	100%
ACC2-4	A-P	Units 4-5	100%
ACC2-5	A-R, including all listed subparts	Units 6-10	100%
ACC2-6	A-B, including all listed subparts	Unit 11	100%
ACC2-7	A-B	Units 3, 5-8, 11-12	100%
CTE Employability	§127.15(d)(2)	Integrated throughout	100%

Implementation Notes

- Accounting II is a one-credit course recommended for Grades 11-12 with Accounting I as the prerequisite. The course satisfies a high school mathematics graduation requirement.
- Mathematical process standards ACC2-1(A-G) should be evident throughout through problem solving, technology, equations, graphs, spreadsheets, financial models, analysis, justification, and precise written/oral mathematical communication.
- Instruction should provide authentic managerial, financial, operational and corporate accounting applications, including spreadsheet software, accounting systems, data mining and automated financial programs.
- Weeks 18 and 36 are reserved for cumulative semester exams. No instructional unit crosses the semester boundary, and no calendar-specific dates are included.