Whitehall-Coplay School District Syllabus

Course Title: Accounting II

Grade: 10, 11, 12

DESCRIPTION OF COURSE: Students will learn the advanced accounting cycle for a merchandise business organized as a corporation. Concepts will include the use of the five special journals, posting, preparing payroll records, taxes and reports, worksheets for a merchandise business, financial statements for a corporation and recording, adjusting and closing entries for a corporation. Students will enter data in journals and ledgers both manually and electronically. Students will also complete business forms and audit their results. Students will also complete a comprehensive simulation. Accounting I and II are recommended for any student who is planning to major in a business-related field in the post-secondary level.

REQUIRED TOPICS OF STUDY	SUGGESTED INSTRUCTIONAL TIME	STANDARDS/ELIGIBLE CONTENT
Review/Complete Accounting Cycle for a Service Business Organized as a Proprietorship	3 Weeks	15.1.12.A-15.1.12.Z
Complete Accounting Cycle for a Merchandising Business Organized as a Corporation ● Accounting for Purchases and Cash Payments ● Accounting for Sales and Cash Receipts ● Accounting for Transactions Using a General Journal ● Preparing Payroll Records ● Accounting for Payroll and Payroll Taxes ● Accounting for Uncollectible Accounts Receivable ● Preparing Adjusting Entries and a Trial Balance ● Financial Statements and Closing Entries for a Corporation	11 Weeks	1.1.11F/2.4.11E/2.5.11A/2.5.11C 15.1.12.A-15.1.12.Z
Complete accounting simulation	4 Weeks	2.4.11E/3.7.12D, 15.1.12.A-15.1.12.Z

RESOURCES: Century 21 Accounting 11e, Gilbertson, Lehman & Ross with Working Papers; MindTap

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