## WARREN COUNTY SCHOOL DISTRICT

## PLANNED INSTRUCTION

## **COURSE DESCRIPTION**

| Course Title: Accounting II   |
|---|
| Course Number: 0512   |
| Course Prerequisites: Accounting I  |
| Course Description: (Include "no final exam" or "final exam required") Accounting II expands on the basic concepts presented in Accounting I and adds new topics including corporate accounting and computerized accounting problems. Accounting II helps qualify students for jobs and careers at higher levels than one year of study would allow. Research shows that students are more successful in college with two years of accounting than without that background. |
| NOCTI is the final exam for a Business completer.   |
| Suggested Grade Level: 11-12  |
| Length of Course: One Semester X Two Semesters Other  |
| (Describe)  |
| Units of Credit: 1 (Insert <u>NONE</u> if appropriate.)   |
| PDE Certification and Staffing Policies and Guidelines (CSPG) Required Teacher Certification(s  |
| (Insert certificate title and CSPG#) Business   |
| Certification verified by WCSD Human Resources Department:  |
| Yes No  |
| Board Approved Textbooks, Software, Materials: Title: Century 21 Accounting Advanced Text Ch 1-24 Publisher: South-Western ISBN #: 978-0-538-44755-3 Copyright Date: 2009   |
| Date of WCSD Board Approval:  |

rf/lsn - 7/07

#### **BOARD APPROVAL:**

| Date Written:        | November 2009 |  |  |  |  |
|----------------------|---------------|--|--|--|--|
| Date Approved:       |               |  |  |  |  |
| Implementation Year: | 2010          |  |  |  |  |

**Suggested Supplemental Materials:** (List or insert **None**)

Working Papers 1-10 978-0-538-44792-8

Sounds, Inc, (Manual Simulation) 978-0-538-44782-9

#### **Course Standards**

**PA Academic Standards:** (List by Number and Description)

- 13.1.11. Career Awareness and Preparation C, D, E, F
- 13.2.11. Career Acquisition (Getting a Job) B, C, D
- 13.3.11. Career Retention and Advancement A, B, C, D, E, F, G
- 13.4.11. Entrepreneurship A, B, D

WCSD Academic Standards: (List or None) None

 $Industry\ or\ Other\ Standards:\ (List,\ Identify\ Source\ or\ \underline{None})$ 

NOCTI

#### WCSD EXPECTATIONS

WCSD K-12 Expectations for instruction in writing, reading, mathematics and, technology have been developed and revised annually. The teacher will integrate all WCSD Expectations into this planned instruction.

#### SPECIAL EDUCATION AND GIFTED REQUIREMENTS

The teacher shall make appropriate modifications to instruction and assessment based on a student's Individual Education Plan (IEP) or Gifted Individual Education Plan (GIEP).

# SPECIFIC EDUCATIONAL OBJECTIVES/CORRESPONDING STANDARDS AND ELIGIBLE CONTENT WHERE APPLICABLE

(List Objectives, PA Standards #'s, Other Standards (see samples at end))

## PA Standard: 13.1.11 Career Awareness and Preparation C, D, E, F

X – performance assessed during that semester

|    | Performance Indicators                                     | 1 | 2 | Assessment          |
|----|--|---|---|---------------------|
| C. | Analyze how the changing roles of individuals in the       |   |   | • Quizzes           |
|    | workplace relate to new opportunities within career        |   |   | Teacher Observation |
|    | choices.   |   |   | • Tests             |
| D. | Evaluate school-based opportunities for career             |   |   |                     |
|    | awareness/preparation, such as, but not limited to Career  |   |   |                     |
|    | Days.  |   |   |                     |
| E. | Justify the selection of a career.                         |   |   |                     |
| F. | Analyze the relationship between career choices and        |   |   |                     |
|    | career preparation opportunities, such as, but not limited |   |   |                     |
|    | to Associate Degree.                                       |   |   |                     |

#### PA Standard: 13.2.11 Career Acquisition (Getting a Job) B, C, D

 $X-performance \ assessed \ during \ that \ semester$ 

|    | Performance Indicators                                    | 1 | 2 | Assessment          |
|----|---|---|---|---------------------|
| B. | Apply research skills in searching for a job.             |   |   | Quizzes             |
| C. | Develop and assemble, for career portfolio placement,     |   |   | Teacher Observation |
|    | career acquisition documents, such as, but not limited to |   |   | Tests               |
|    | job application.  |   |   |                     |
| D. | Analyze, revise, and apply an individualized career       |   |   |                     |
|    | portfolio to chosen career path.                          |   |   |                     |

## PA Standard: 13.3. Career Retention and Advancement A, B, C, D, E, F, G

X – performance assessed during that semester

|    |   | Λ- | peric | rmance assessed during that semester    |
|----|---|----|-------|---|
|    | Performance Indicators                                    | 1  | 2     | Assessment                              |
| A. | Evaluate personal attitudes and work habits that support  |    |       | • Quizzes                               |
|    | career retention and advancement.                         |    |       | <ul> <li>Teacher Observation</li> </ul> |
| B. | Evaluate team member roles to describe and illustrate     |    |       | • Tests                                 |
|    | active listening techniques.                              |    |       |   |
| C. | Evaluate conflict resolution skills as they relate to the |    |       |   |
|    | workplace.  |    |       |   |
| D. | Develop a personal budget based on career choice, such    |    |       |   |
|    | as, but not limited to Charitable contributions.          |    |       |   |
| E. | Evaluate time management strategies and their application |    |       |   |
|    | to both personal and work situations.                     |    |       |   |
| F. | Evaluate strategies for career retention and advancement  |    |       |   |
|    | in response to the changing global workplace.             |    |       |   |
| G. | Evaluate the impact of lifelong learning on career        |    |       |   |
|    | retention and advancement.                                |    |       |   |

 $ln-7/07 \hspace{3.1cm} 3 \\$ 

# PA Standard: 13.4.11 Entrepreneurship A, B, D

X – performance assessed during that semester

|    | Performance Indicators                                    | 1 | 2 | Assessment          |
|----|---|---|---|---------------------|
| A. | Analyze entrepreneurship as it relates to personal career |   |   | Quizzes             |
|    | goals and corporate opportunities.                        |   |   | Teacher Observation |
| B. | Analyze entrepreneurship as it related to personal        |   |   | Tests               |
|    | character traits.   |   |   |                     |
| D. | Analyze intervention plans and evaluate their             |   |   |                     |
|    | effectiveness in specific situations                      |   |   |                     |

 $ln-7/07 \hspace{3.1cm} 4$ 

#### **ASSESSMENTS**

**PSSA Assessment Anchors Addressed**: The teacher must be knowledgeable of the PDE Assessment Anchors and/or Eligible Content and incorporate them into this planned instruction. Current assessment anchors can be found at <a href="mailto:pde@state.pa.us">pde@state.pa.us</a>.

| Formative Assessments:          | The teacher will develop and use standards-based assessments throughout the course. |     |      |  |
|---------------------------------|---|-----|------|--|
| Portfolio Assessment:           | YesX  | No  |      |  |
| District-wide Final Examination |   | Yes | X No |  |
| Course Challenge Assessment (I  | Describe):  |     |      |  |
| Written Tests                   |   |     |      |  |
| Performance Assessments         |   |     |      |  |

#### REQUIRED COURSE SEQUENCE AND TIMELINE

(Content must be tied to objectives)

| Content Sequence               | Dates   |
|--------------------------------|---------|
| Departmental Accounting        | 20 days |
| Accounting Control Systems     | 20 days |
| General Accounting Adjustments | 20 days |
| Corporate Accounting           | 40 days |
| Workplace Expectations         | 20 days |
| Practice Sets                  | 55 days |
| Enrichment                     | 5 days  |

## **Objectives:**

- 1. Define accounting terms related to departmentalized, corporate and management accounting.
- 2. Journalize accounting concepts and practices related to departmentalized, corporate and management accounting.
- 3. Journalize transactions related to starting a departmentalized, corporate and management accounting.

**WRITING TEAM:** F. Darlene Albaugh, Mary Ann Jones

**REVIEWED BY:** Suzanne Hornick, Karen Motter

ln - 7/07 5

## WCSD STUDENT DATA SYSTEM INFORMATION

| 1. | Is there a required final examination?                   | <u>X</u> | _Yes |          | _No  |
|----|--|----------|------|----------|------|
| 2. | Does this course issue a mark/grade for the report card? | X        | _Yes |          | _ No |
| 3. | Does this course issue a Pass/Fail mark?                 |          | _Yes | <u>X</u> | _No  |
| 4. | Is the course mark/grade part of the GPA calculation?    | X        | _Yes |          | _ No |
| 5. | Is the course eligible for Honor Roll calculation?       | <u>X</u> | _Yes |          | _No  |
| 6. | What is the academic weight of the course?               |          |      |          |      |
|    | No weight/Non creditX Standard weight                    |          |      |          |      |
|    | Enhanced weight (Describe)                               |          |      |          |      |

 $\ln - 7/07 \hspace{3cm} 6$