

Cocalico School District
Year-at-a-Glance - Curriculum Overview

Department: Business

Course: Accounting II

Grade Level: 10-12

Big Ideas

- Students prepare Financial Statements for use in analyzing various departments of a business.
- Students use data to make adjustments for: Depreciation, Uncollectible Accounts, Prepaid & Accrued Expenses, and Accrued & Unearned revenue of a business.
- Students analyze the Capital of a Corporation, and analyze the advantages of capitalizing a corporation with debt or equity.
- Students prepare & analyze Financial Statements: (Balance Sheet, Income Statement, & Statement of Cash Flows).
- Students analyze the difference between Fixed & Variable Costs and calculate Breakeven Sales and profitability of a business.

Units of Study	% of Course Time	Textbooks & Supplemental Materials	Assessments	Standards Addressed
<ul style="list-style-type: none"> • Recording Cash Payments & Receipts in a departmentalized business 	10%	<ul style="list-style-type: none"> • Cengage/SouthWestern Advanced Course 10th Edition 	<ul style="list-style-type: none"> • Chapter Assignments 	<ul style="list-style-type: none"> • 15.1.12A,C-Q • 15.3.12C,I,J,N • 15.4.12G
<ul style="list-style-type: none"> • Preparing Financial Statements for a departmentalized business 	15%	<ul style="list-style-type: none"> • Cengage/SouthWestern Advanced Course 10th Edition 	<ul style="list-style-type: none"> • Chapter Assignments 	<ul style="list-style-type: none"> • 15.1.12A,C-Q • 15.3.12C,I,J,N • 15.4.12G
<ul style="list-style-type: none"> • Accounting for Inventory, Depreciation, Prepaid/Accrued Expenses, and Unearned/Accrued Revenue 	20%	<ul style="list-style-type: none"> • Cengage/SouthWestern Advanced Course 10th Edition 	<ul style="list-style-type: none"> • Chapter Assignments • Depreciation Project • Accrued/Prepaid Expense/Revenue Project 	<ul style="list-style-type: none"> • 15.1.12A,C-Q,S-T,W,Y-Z • 15.3.12C,I,J,N • 15.4.12G
<ul style="list-style-type: none"> • Accounting for Corporate Capital: Stocks & Bonds 	25%	<ul style="list-style-type: none"> • Cengage/SouthWestern Advanced Course 10th Edition • Website links 	<ul style="list-style-type: none"> • Chapter Assignments • Corporate Capital Project 	<ul style="list-style-type: none"> • 15.1.12A,C-Q,S-T,W,Y-Z • 15.3.12C,I,J,N • 15.4.12G
<ul style="list-style-type: none"> • Preparation & Analysis of Financial Statements: Income Statement, Balance Sheet, and Statement of Cash Flows 	20%	<ul style="list-style-type: none"> • Cengage/SouthWestern Advanced Course 10th Edition • Website links 	<ul style="list-style-type: none"> • Chapter Assignments • Financial Statement Comparison/Analysis Project 	<ul style="list-style-type: none"> • 15.1.12A,C-Q,S-T,W,Y-Z • 15.3.12C,I,J,N • 15.4.12G
<ul style="list-style-type: none"> • Management Decision Making using Cost-Volume Profit Analysis 	10%	<ul style="list-style-type: none"> • Cengage/SouthWestern Advanced Course 10th edition • Website Links 	<ul style="list-style-type: none"> • Chapter Assignments • Fixed/Variable Cost Profit Project 	<ul style="list-style-type: none"> • 15.1.12A,C-Q,S-T • 15.3.12C,I,J,N



Eagle P.A.C.T. Course Connections:

Accounting II involves project-oriented assessments where students utilize problem solving, communication, and team work skills to work through thought-provoking, accounting concepts.