Accounting, Semester B

Course Overview

This one-semester course is intended to help you understand the accounting functions specific to different kinds of businesses. This course has ten lessons organized into three units. Each unit has a Unit Activity and each lesson contains one or more Lesson Activities.

Additionally, there is one Course Activity that you need to work on throughout the duration of the course. This activity is a long-term project spread over the length of the course. The due date for this activity is to be determined by the course teacher.

This course covers the accounting functions of different business types and the specialized accounting tasks related to them. It also covers and the essentials interpersonal and workplace skills required as a professional in this field.

You will submit the Unit Activity documents and Course Activities to your teacher, and you will grade your work in the Lesson Activities by comparing them with given sample responses. The Unit Activities, Course Activity (submitted to the teacher), and the Lesson Activities (self- checked) are the major components of this course. There are other assessment components, namely the mastery test questions that feature along with the lesson; the pre- and post-test questions that come at the beginning and end of the unit, respectively; and an end-of-semester test. All of these tests are a combination of simple multiple-choice questions and technology- enhanced (TE) questions.

Course Goals

This course will help you meet the following goals:

- Identify accounting functions for different types of business ownership.
- Analyze financial statements to determine a firm’s financial condition.
- Explain specialized accounting procedures to track cash flow.
- Describe payroll concepts and procedures to calculate payroll earnings.
- Describe tax accounting functions for different types of firms.
- Identify interpersonal and professional skills required for a successful accounting career.
- Describe the use of information technology in accounting.

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Prerequisite Skills

Accounting Semester A has the following prerequisites:

- Basic math knowledge
- Ability to visualize and apply creativity and innovation
- Familiarity with the writing process and following guidelines
- Basic computer skills
- Ability to structure and process information

General Skills

To participate in this course, you should be able to do the following:

- Perform basic operations on a computer.
- Perform online research using various search engines and library databases.
- Communicate through email and participate in discussion boards.

For a complete list of general skills that are required for participation in online courses, refer to the Prerequisites section of the Student Orientation document, found at the beginning of this course.

Credit Value

Accounting, Semester B is a 0.5-credit course.

Course Materials

- Notebook
- Computer with Internet connection and speakers or headphones
- Microsoft Word or equivalent
- Microsoft Excel or equivalent
- Microsoft PowerPoint or equivalent

Course Pacing Guide

This course description and pacing guide is intended to help you stay on schedule with your work. Note that your course teacher may modify the schedule to meet the specific needs of your class. Also, the course teacher will determine the due date for the Course Activity, which is a long-term project over the length of the course.

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Course Components and Grading Rubric

The table gives a breakdown of the weight for each component in the course. Weight represents the percentage of the total score coming from each activity.

Course Components	Count	Weight
Pretest. *Pretests are optional assessments, typically designed for credit recovery use. If a student shows mastery of a lesson's objective, the student may be automatically exempted from that lesson in the upcoming unit. Typically, teachers do not choose to employ exemptive pretests for first-time credit courses. Pretests are not included as a component of the student's final grade.*	4	0%
Module. *Each module in this course contains an interactive tutorial and an associated mastery test. Tutorials may include one or more Lesson Activities that constitute tasks associated with the tutorial. The module score comes from a student's score on the mastery test.*	15	20%
Discussion. *Online discussions allow for higher-order thinking about terminal objectives. An online threaded discussion mirrors the educational experience of a classroom discussion. Teachers can initiate a discussion by asking a complex, open-ended question. Students can engage in the discussion by responding both to the question and to the thoughts of others. Each unit in a course has one predefined discussion topic; teachers may add more discussion topics.*	4	20%
Unit Activity. *Unit Activities are at the end a unit and constitute one or more small tasks. Their purpose is to deepen understanding of key unit concepts and tie them together. Each Unit Activity includes a simple rubric. The teacher versions include both a rubric and modeled sample answers. Unit Activities are teacher graded.*	4	15%
Posttest. *The posttest appears at the end of the unit and mirrors the pretest in structure, content, and complexity.*	4	20%
Course Activity. *Course Activities are similar to Unit Activities in scope but may be found at any point in the course, either to prepare the student for new learning or to act as a performance-based activity required for a learning objective. Like Unit Activities, Course Activities include simple rubrics, and sample answers are available for teachers. Course Activities are teacher graded.*	1	5%
End of Semester Test. *The end of semester test (EOS) appears at the end of the course. Students are delivered a few items from every tutorial in the course in order to assess the major course objectives.*	1	20%
Total	**33**	**100%**

**Teachers may manually adjust these weights if desired, per district grading requirements.*

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Course Structure

Unit 1: Accounting for Different Types of Firms

Summary

In this unit, you will familiarize yourself with the unique accounts and specific accounting functions for three different types of businesses: merchandising, services, and corporations. You will also analyze financial statements to determine a firm's financial condition.

Day	Activity / *Objective*	Type
1 day: 1	**Syllabus and Student Orientation** *Review the Student Orientation and Course Syllabus at the beginning of this course.*	Course Orientation
7 days: 2–8	**Accounting for a Merchandising Business** *Describe the steps of the accounting cycle for a merchandising business.*	Lesson
7 days: 9–15	**Accounting for a Service Business** *Describe the steps of the accounting cycle for a service business.*	Lesson
7 days: 16–22	**Accounting for a Corporation** *Perform accounting functions for a corporation.*	Lesson
7 days: 23–29	**Financial Statement Analysis** *Analyze financial statements to determine a firm's financial condition.*	Lesson
6 days: 30–35	**Unit Activity/Threaded Discussion—Unit 1**	Activity/Discussion
1 day: 36	**Post-test—Unit 1**	Assessment

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Unit 2: Specialized Accounting Tasks

Summary

In this unit, you will explore specialized accounting procedures to track cash flow. You will further understand payroll procedures required to calculate, record, and distribute payroll earnings. Finally, you will explore various tax accounting functions for different types of firms.

Day	Activity *I*Objective	Type
6 days: 37–42	**Cash Management and Controls** *Explain cash management and control procedures.*	Lesson
6 days: 43–48	**Payroll Accounting** *Create a payroll for a given set of enterprise data.*	Lesson
7 days: 49–55	**Tax Accounting** *Describe tax accounting functions for different types of firms.*	Lesson
6 days: 56–61	**Unit Activity/Threaded Discussion—Unit 2**	Activity/Discussion
1 day: 62	**Post-test—Unit 2**	Assessment

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Unit 3: Essential Skills for Accounting Professionals

Summary

In this unit, you will familiarize yourselves with the necessary interpersonal, professional, and technological skills required in the field of accounting. You will also familiarize yourself with the use of information technology in accounting. Finally, you will research employment opportunities and create a job profile in the accounting field.

Day	Activity *IObjective*	Type
6 days: 63–68	**Interpersonal and Workplace Skills** *Identify personal and professional skills essential for success in an accounting career.*	Lesson
6 days: 69–74	**Technology in Accounting** *Demonstrate an understanding of the use of technology in accounting.*	Lesson
7 days: 75–81	**Using Accounting and Spreadsheet Software** *Describe the use of accounting and spreadsheet software to maintain accounting records.*	Lesson
Extended Project	**Employability Skills**	Course Activity
6 days: 82–87	**Unit Activity/Threaded Discussion—Unit 3**	Activity/Discussion
1 day: 88	**Post-test—Unit 3**	Assessment
1 day: 89	**Semester Review**	
1 day: 90	**End-of-Semester Test**	Assessment

Course Map

You will achieve course level objectives by completing each lesson's instruction, assignments, and assessments. For a detailed look at how the materials meet these objectives, review the course map for Semester B.

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