



ACCOUNTING II

Instructor: Vickie Boucher	Room: 207
Email: vickie@madawaskaschools.org	Course Number: 101
Text: Century 21 Accounting I	Author: Gilbertson, Lehman, Ross
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Supplies Needed: 3 ring binder (1 ½ inch), black or blue nonerased ink pen, pencil, calculator, and a ruler (6 inch preferable)

Classroom Objectives: Students analyze business transactions, record them systematically, and determine whether the business had a profit or a loss. Records will be recorded for a merchandise business owned by a corporation. (See page two.)

Classroom Rules and Expectations:

- Assignments
 - Student name with block, date, and assignment name, must be included in the top **right** hand corner of your assignment unless otherwise stated. Example:
John Doe, Block 2
August 20, 20XX
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 - Homework is to be turned in on time to get full credit.
- Absences
 - Make-up work is your responsibility. You are to see your teacher for make-up work the first day you return regardless of whether it is a Blue day or a White day. You are allowed the same amount of time to make up the work, as you were absent from school. (See student handbook)
- General Rules
 - Do not come to class late without a pass.
 - Must have all essential materials with you at all times (books, pens, laptops, etc.) Five points will be deducted from your participation grade for each incidence.
 - Absolutely no gum permitted. Disposing of your gum will be asked of you and five points will be deducted from your participation grade for each incidence.
- Attendance Taken
 - While I am taking attendance you are to work on the anticipatory problem that will be located on the left hand side of the board.

Grading/Evaluations Policies:

<u>1st Quarter</u>		<u>2nd Quarter</u>	
Tests	75%	Tests	75%
Quizzes	25%	Quizzes	25%

CURRICULUM

SEMESTER I—MERCHANDISING BUSINESS ORGANIZED AS A CORPORATION

- I. Recording Purchases and Cash Payments
- II. Recording Sales and Cash Receipts
- III. Accounting for Uncollectible Accounts Receivable
- IV. Accounting for Plant Assets and Depreciation
- V. Accounting for Inventory
- VI. Accounting for Notes and Interest
- VII. Accounting for Accrued Revenue and Expenses
- VIII. Distributing Dividends and Preparing A Work Sheet
- IX. Financial Statements and End-of-Fiscal-Period Entries for a Corporation
- X. Reinforcement Activity of a Business Cycle of a Corporation