

### High School - Accounting II

Topic	Approximate Number of Weeks	Subtopics	Content Area Benchmarks	Chapters (Century 21 Accounting, Advanced Course, 6th Edition )	Other Resource Materials Used
Careers in Accounting	1	Career Ladder	Explain the importance of participation in professional associations, service organizations, and community programs	Chapter 1	Newspapers, DeVry Speaker, Bridges Career Website/service
		Professional Organizations	Discuss social and ethical standards of the workplace and their implications for the chosen job/career		
		Skills Sets	Identify future job and career trends associated with businesses in a chosen career cluster		
		Educational/Certification Requirements	Identify the knowledge, skills, and attitudes required to succeed in the current job/career, the next most likely job/career, and the ideal job/career		
		Business Ethics	Develop an awareness of how the workplace continues to change		
		What is Accounting?	Describe career pathways		
Define accounting and explain the purpose of the accounting system					
Define the concept of generally accepted accounting principles and ascertain the source of these standards					
Departmental Accounting for a Merchandising Business as a Corporation	6	Corporations	1. Demonstrate an understanding of the fundamental accounting equation. 2. Classify items as assets, liabilities, or owner's equity. 3. Describe the purposes of the revenue, expense, and drawing accounts and illustrate their effects on owner's equity. Complete and explain the purpose of the various steps in the accounting cycle. 4. Apply generally accepted accounting principles to determine the value of assets, liabilities, owner's equity, principles to payroll, and income taxation. 5. Interpretation and Use of data, 6. Managerial Accounting Principles and Systems. 7. Financial Statements Preparation and Analysis.	Chapters 2-5	Teacher Developed Excel files, South Western Automated Accounting software, IRS website, and Michigan gov website
		Account Classifications			
		Analyzing Transactions			
		Accounting Concepts			
		Debits and Credits			
		General Journal			
		General Ledger			
		Cash Control System			
		Worksheet			
		Financial Statements			
		Adjusting and Closing Entries			
		Accounting Cycle			
		Personal Income Taxes			
Payroll					
Automated Accounting					