

Accounting II  
Mrs. Bauerly  
Semester 1 – 1<sup>st</sup> hour  
Foley High School

Instructor Name:	<i>Mrs. Bauerly</i>
Contact Information:	<a href="mailto:mbauerly@apps.isd51.org">mbauerly@apps.isd51.org</a> <a href="http://www.bauerly.weebly.com">www.bauerly.weebly.com</a>
Office Hours: lab 309	<i>Before school: 7:30am</i> <i>Prep hour: 2<sup>nd</sup> hour</i> <i>After school: 2:50-3:45</i>

**Google  
Classroom Code:**

3ldevo

**Required Text and Supplies:**

*Textbook Title: Century 21 Accounting Multicolumn Journal*

*Working Papers: Aplia Online (you will receive online access to your own student account)*

**Course Description:** During this course you will continue exploring the accounting cycle for a corporation.

**Course Objectives:** (National Business Education Association Standards)

By the end of this course you will be able to do the following:

- read, interpret, and analyze financial information;
- apply generally accepted accounting principles;
- understand how the accounting system provides business information;
- recognize the various users of accounting information; and
- understand the dynamic nature of the business environment in which accounting information is used.

The accounting standards also focus on the skills and competencies students need to acquire and develop as they further their education, prepare to enter the workforce, and pursue their chosen career path. These skills include

- strategic and critical thinking;
- risk analysis;
- problem solving and decision making;
- communication;
- team work and leadership;
- the ability to employ and use technology; and
- an awareness of the legal and regulatory environment, with an emphasis on ethical responsibility.

You will be participating in an 8 week ementor program with an organization called MN Best Prep. Ementors will be from an industry located in the Twin Cities. You will communicate electronically once a week with your mentor. As a class, we will travel to the company to meet our mentors for lunch and a tour of their business. More details to come.

## Grading Scale:

<b>A</b>	100-94
<b>A-</b>	93-90
<b>B+</b>	89-87
<b>B</b>	86-84
<b>B-</b>	83-80
<b>C+</b>	79-77
<b>C</b>	76-74
<b>C-</b>	73-70
<b>D</b>	69-65
<b>F</b>	<65

## Class Policies:

**Participation:** Participation is mandatory. You have a difficult time passing this class if you do not participate. Participation includes complete in and out of class work, adding to class discussions, and asking/answering questions.

**Instructor's Expectations:** This is a high school course. As such I expect that you will take the course seriously and behave in a mature manner. This means you are expected to:

1. Be prepared. You must complete the readings and assignments. If you are unprepared to participate your grade will be negatively impacted.
2. Participate. You must ask questions, participate in activities, and practice in order to be successful.
3. Be respectful. At times our discussions may find people disagreeing over views. This is a healthy part of discourse. Please make sure to maintain a respectful tone. I do not allow students to use any derogatory language in my classroom. It is disrespectful and rude.
4. Use proper English. Different environments call for different forms of language. The way you speak in class should be more formal than the way you speak when hanging out with your friends. This is good practice for when you are in the workforce.

**Behavior Policy:** As high school students I expect you to require very little redirection with regard to behavior. If you are violating any of the above expectations or creating an environment that is unsafe or is distracting to others who are attempting to learn you will be given a warning. If your behavior is keeping others from learning you will be asked to go to the office. Your parents will be notified of significant behavior issues. I sincerely hope I can focus all parental communication on positive achievements rather than behavior issues.

**Late Work Policy (fill out late work form):** I do NOT accept late assignments if you do not have an excused absence. If you have an excused absence the day an assignment is due you are expected to turn in the assignment within 2 days of your return for full credit. Major papers or projects can be turned in late but will lose 10% for every day that they are late. Something is considered late if it is not turned in with the rest of the class when it is asked for. If you turn it in later the same day it will lose 5%. The reason for this is, the more time you have to work on an assignment the better it should be. Quizzes and tests can only be made up if you have an excused absence. They are to be made up the day that you return. You should contact me first thing in the morning to figure out when you can come in- you cannot miss another class to make up a test. Please come in during study hall or before/after school to make up your time.

**Extensions (fill out extension form):** If it becomes apparent that you will not be able to submit an assignment on time (one of your major papers or projects) you may request an extension. This must be a formal request submitted in writing. These requests will only be granted if submitted 24

hours or earlier before a deadline. Please follow the following procedure when requesting an extension:

- provide your name, the assignment for which you'd like the extension, and the reason you are requesting it
- inform me of the date and time you will have the work turned in by (extensions should be a day or two)
- use complete sentences and a mature tone
- attach any and all work you've done on the assignment thus far (if you have not started there is likely zero chance of you receiving an extension)

I will respond granting or denying the extension as promptly as possible with an explanation of my decision.

### ***Business Education Academic Dishonesty:***

Academic dishonesty includes, but is not limited to:

1. Cheating on a test through the use of concealed answers, or copying another student's work.
2. Copying an assignment or worksheet, or sharing information about an assignment or test.
3. Offering to another student the answers to an assignment, worksheet, or test, whether solicited or not, in written or verbal communication.
4. Lying to a teacher about academic activities.

Consequences may include, but are not limited to, having to redo the assignment or receiving a "0" on the assignment.

### **Contacting the Instructor:** [mbauerly@apps.isd51.org](mailto:mbauerly@apps.isd51.org)

E-mail is the best way for you to contact me outside of my office hours. Please make sure to include in the email's subject line your full name, first and last, as well as the class name and time. For example, John Smith ECON 2<sup>nd</sup> hour. You should maintain a mature tone. Please include a salutation, for example, Dear Mrs. Bauerly. Use complete sentences and refrain from text speak. Make sure to end your email with a closing and your full name. If we engage in an email conversation following the first email you may omit the salutation and closing but should continue to maintain an academic tone.

### **Technology & Technology Skill Requirements**

In your future careers or at college you will most likely be required to use computers on a daily basis. To that end we will be using computers daily to achieve our goals. This will include Microsoft Office, internet access, required websites for the course, etc. You may find it helpful to have a flash drive to organize your files. We are very lucky to have access to this technology; please be respectful of school property.

### **Final Thoughts:**

You will notice there is an emphasis on personal responsibility in this course. As you are getting older your responsibilities will increase. You must pay attention to due dates and make sure you are consistently attending class in order to be successful. My hope is that in addition to learning the content you will learn and master valuable life skills that will serve you forever. My goal for this class is for everyone to be successful. Please do not hesitate to ask for help if you need it. I'm excited to get to know you and to have a fun and engaging semester.

## Accounting II Semester Track

Week	Chapter	Assignments
1	Ch 9 Accounting for purchases and cash payments	For each chapter; student is responsible for: <ul style="list-style-type: none"> <li><input type="checkbox"/> On Your Own</li> <li><input type="checkbox"/> Application Problem(s)</li> <li><input type="checkbox"/> Mastery Problem(s)</li> <li><input type="checkbox"/> Challenge Problem(s)</li> <li><input type="checkbox"/> End of Chapter Assessment</li> </ul>
2	Ch 10 Accounting for sales and cash receipts	
3	Ch 11 Accounting for transactions using a general journal	
4	Ch 12 Preparing payroll records	
5	Ch. 13 Accounting for payroll and payroll taxes	
6	Ch. 14 Accounting for uncollectible accounts receivable	
7	Ch. 15 Preparing adjusting entries and a trial balance	
8	Ch. 16 Financial statements and closing entries for a corporation	
9	Ch. 17 Financial statement analysis	
10	Ch. 18 Acquiring capital for growth and development	
11	Ch. 19 Plant assets, depreciation, and intangible assets	
12	Ch. 20 Inventory	
13	Ch. 21 Accruals, deferrals, and reversing entries	
14	Ch. 22 End of Fiscal for Corporation	