

Course Description/Rationale/Overview: This course introduces students to the fundamental principles and procedures of accounting with emphasis on accounting procedures used in service and merchandising businesses. Students will understand the connections between financial analysis, control, and decision making in the management of a business, as well as the effects of technology and globalization on accounting procedures and the

Class Requirements:

Computer Software (provided)
Computer (provided)
Notebook
Pencil

Missed Tests and Late Assignments

Students are to be present for test dates. There must be a verified, valid reason when a test is missed. The teacher may provide an alternative opportunity for testing or record an "absent" for that test.

All summative assignments will have a clear *Due Date*. Assignments that are handed after the *Due Date* will be accepted and assessed by the teacher if submitted prior to the *Deadline*. The *Deadline* is defined as the class period in which that graded assignment is returned to the class, unless there are extenuating circumstances.

For the mid-term report, no mark will be recorded for a verified missed summative assignment. Where a student has not submitted enough work for the teacher to determine the student's level of achievement the report card will indicate that the student's work is incomplete and no grade will be assigned.

At the semester end, where summative assessments are incomplete, a mark of zero may be assigned and used to calculate the student's final grade.

Assessment Strategies

Each unit or strand of the course will be evaluated using summative evaluations. Students will also be expected to complete assessment activities of a formative nature in order to learn and to practice the specific expectations that will compose these summative evaluations. Examples of summative evaluations are tests, case studies, interviews, reports, presentations, seminars, debates, research and other writing assignments.

Achievement Categories

Knowledge/Understanding	40%
Thinking/Inquiry	25%
Communication	5%
Application	30%

Curriculum strands:

- Accounting for a Service Business
- Accounting for a Merchandising Business
- Business Structures
- Ethical Practices
- Technology and Financial Statement Analysis

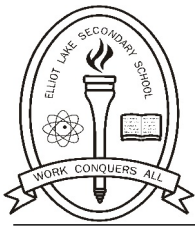
Learning Skills:

Works Independently
Team work
Organization
Work Habits
Initiative

Evaluation

The year's work will be based on:

- Tests
- In-Class Formative Assignments
- In-Class Summative Assignments
- Culminating Assignment
- Research Paper
- Visual Display



COURSE OUTLINE

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<p>Unit 1</p> <p>Introduction to Accounting for a Service Business</p>	<ul style="list-style-type: none"> ▪ Basic Accounting principles ▪ Accounting procedures ▪ Connecting financial analysis, control and decision making in business management ▪ Role of the accountant ▪ Effects of technology and globalization on accounting procedures 	<ul style="list-style-type: none"> ▪ Question Sheets ▪ Visual Display ▪ In-Class Formative Assignments ▪ In-Class Summative Assignments ▪ Test 	15%
<p>Unit 2</p> <p>Accounting for a Merchandising Business</p>	<ul style="list-style-type: none"> ▪ Understanding Inventory in a business ▪ How inventory impacts accounting entries ▪ Statement analysis ▪ Adjusting a balance sheet ▪ Closing process 	<ul style="list-style-type: none"> ▪ Formative In-Class Assignments ▪ Summative In-Class Assignments ▪ Test 	15%
<p>Unit 3</p> <p>Business Structures and Accounting Implications</p>	<ul style="list-style-type: none"> ▪ Business Structures ▪ Ways in which business operates 	<ul style="list-style-type: none"> ▪ Assignment ▪ Research Paper ▪ Test 	10%
<p>Unit 4</p> <p>Ethical Practices in Accounting</p>	<ul style="list-style-type: none"> ▪ Understanding the regulatory and the moral/ethical framework of accounting 	<ul style="list-style-type: none"> ▪ Assignments ▪ Test ▪ Internet Searches 	10%
<p>Unit 5</p> <p>Technology and Financial Statement Analysis</p>	<ul style="list-style-type: none"> ▪ Assessment of technology on accounting ▪ Accounting with Simply Accounting and other computer simulations 	<ul style="list-style-type: none"> ▪ Computer software formative assignments ▪ Computer software summative assignments ▪ Test 	20%
<p>Summative Evaluation</p> <p>Culminating Assignment/Exam</p>	<ul style="list-style-type: none"> ▪ Summative assignment testing all cumulative concepts covered throughout the 	<ul style="list-style-type: none"> ▪ In-Class Project 	30%