



## Accounting II

Career Cluster	Finance
Course Code	12108
Prerequisite(s)	Accounting I
Credit	.5 or 1.0 credit
Program of Study and Sequence	Cluster courses – Accounting I – Accounting II and/or Advanced Accounting – Advanced pathway courses – Capstone experience
Student Organization	FBLA, DECA
Coordinating Work-Based Learning	Guest speakers, project-based learning, community outreach, internships, field trips, and industry partnerships
Industry Certifications	National Career Readiness Certificate (NCRC), Quickbooks
Dual Credit or Dual Enrollment	<a href="https://sdmylife.com/images/Approved-CTE-Dual-Credit.pdf">https://sdmylife.com/images/Approved-CTE-Dual-Credit.pdf</a>
Teacher Certification	Business Management & Administration Cluster Endorsement; Marketing Cluster Endorsement; Finance Cluster Endorsement; Accounting Pathway Endorsement; Banking Services & Business Finance Pathway Endorsement; Insurance, Securities & Investments Pathway Endorsement; *Business Education
Resources	

### Course Description

Students in Accounting II will develop advanced skills that build upon those acquired in Accounting I. Additional accounting skills such as departmentalized accounting, reconciling uncollectible accounts, calculating depreciation on assets, interpreting financial information, and calculating notes and interest will be developed. Computerized accounting may be incorporated where resources are available.

### Program of Study Application

Accounting II is a continuing course in the Accounting Pathway of the Finance cluster. Accounting I must be completed as a prerequisite and Advanced Accounting may be taken to complete the Accounting Pathway. Followed by a Capstone Experience.

## Course Standards

### All 1: Demonstrate advanced principles and procedures of the accounting cycle.

<i>Webb Level</i>	<i>Sub-indicator</i>
Three Strategic Thinking	All 1.1 Analyze and prepare financial transactions for a departmentalized accounting system.
Three Strategic Thinking	All 1.2 Apply accounting control system procedures to maintain accurate records.

### All 2: Demonstrate advanced accounting procedures.

<i>Webb Level</i>	<i>Sub-indicator</i>
Two Skill/Concept	All 2.1 Demonstrate the ability to handle uncollectible accounts/bad debts.
Two Skill/Concept	All 2.2 Examine and apply the principles for plant assets and depreciation of assets.
Three Strategic Thinking	All 2.3 Analyze the principles for notes payable and notes receivable.
Three Strategic Thinking	All 2.4 Analyze the principles for accruals.

### All 3: Perform accounting functions specific to corporations.

<i>Webb Level</i>	<i>Sub-indicator</i>
Four Extended Thinking	All 3.1 Analyze the factors that affect acquiring additional capital, issuing stock, and calculating and paying dividends.
Four Extended Thinking	All 3.2 Analyze and interpret financial statements for corporations.