

# ACCOUNTING 2

## 2005-2006

**Instructor:** Linda Schwake **email:**schwakel@mps-up.com

**Texts:**

Glencoe Accounting Chapters 13-24 (Accounting 2)  
Various Simulations

**Software:**

Glencoe Electronic Learning Center  
Peachtree Accounting Software  
Microsoft Excel  
Virtual Business - Sports

**Goals:**

Students will apply accounting principals for departmentalized systems; payroll procedures; decision making skills in budgeting; accounting principles in a computerized system; introduction to corporate accounting practices.

**Course topics include:**

Departmentalized Accounting Procedures  
Completing Payroll  
Plant Assets  
Corporate Operating Procedures  
Inventory  
Budgetary Accounting  
Financial Statement Analysis  
Accounting System Setup

**Prerequisite:**

Business Services  
C or better average in Accounting I and approval of instructor. Ability to work independently with little assistance from the teacher.

**Assignments, Exams, etc.:**

There will be daily assignments which consist of problems, questions, and case studies. You will have problems due almost everyday. All work is due by the due date—1 day late is ½ credit; 2 days late is no credit. Failure to hand in 2 or more assignments will be subject to an incomplete in the course until all work is handed in. So even if it is past the date of receiving any credit at all you must still turn in the assignment to avoid an incomplete in the class. This is necessary to be sure you have completed the practice work and are ready to perform on a test. Learning accounting is a step by step process. It is important to understand one concept before you progress to another, therefore, you need to do all assigned work.

Because the beginning class will be going on at the same time, you will be working through much of your work on an independent study basis. If after studying the material you have problems understanding the material, see me and we will work through it together.

If you have an accounting partner (someone else in Accounting II in the class), you and your partner may talk things over but you should both attempt to complete all problems independently. That way you will be prepared for tests.

You are expected to read each chapter and study the illustrations. In addition to problems there will be a chapter problem test as well as Unit objective & problem tests.

**Grades:**

Daily graded assignments will count approximately 50% of your marking period grade. Attendance and participation will count as 10% of your marking period grade; tests will count approximately 40% of your marking period grade. When we do simulations the above percentages will change slightly as these major projects will have more weight than a daily assignment as they take weeks to complete.

**Attendance:**

As noted previously attendance is extremely important..

**Other behavioral expectations**

You are to be in your assigned seat and ready to work when the bell rings. Running through the door to your seat counts as a tardy. You are to remain in your seat until you are dismissed.

Books will be covered and must remain covered throughout the course to avoid damage to covers.

You will be expected to replace torn covers and be fined for damaged books

All school rules apply in this classroom. Read your handbook carefully.

You will be limited to 2 Hall Passes per marking period.

Copying someone else's work is cheating. Two students handing in the exact same answers will be questioned if the answers to the questions were based on your opinions or summarizing in your own words. Also 2 students having the exact same wrong answers on a problem or worksheet on more than one occasion may be asked to explain how they arrived at the answer before receiving credit. Always be prepared to explain how you arrived at an answer at any time—right or wrong.

Computer equipment is extremely expensive and the misuse of that equipment will not be tolerated. Any vandalism to the equipment, furniture, mousepads, or anything connected with this lab will be referred for disciplinary action. You will be given software on CD's for which you are liable for their damage or loss. Do not leave them in the computers and do not take them home.

You are to be using only the software needed to perform the work in this class. Games, internet, music, not be tolerated unless the assignment calls for the use of the internet.

Under no circumstances are you allowed to load any software on the computer, in your directory, or brought in on a disk or CD. Your directories will be checked occasionally and anything that relates to games, music, questionable pictures, video, etc. will be deleted and reported to the principal for further possible disciplinary infractions. Your directory is to use for school related assignments only. You will be subject to other disciplinary measures as detention, having your seat changed, etc.

Any horseplay involving another student's assignment or computer will not be tolerated. Keep your password to yourself—you are responsible for it and anything that is done using your login name and password. **YOU ARE RESPONSIBLE FOR ANY WORK YOU WERE TOLD TO SAVE.** If you accidentally or otherwise delete a needed file you will have to do it over.

Taunting and inappropriate language in any way, shape or form will not be tolerated.

You are expected to work the entire time you are in class. Helping each other when the teacher is busy with another student is allowed, visiting when you have work to do is not allowed.