

**COURSE OF STUDY
SCHOOL OF BUSINESS 11 GRADE LEVEL
Revised August 2007**

COURSE TITLES: **Advanced Computer Applications**
Accounting II/College Accounting
Introduction to Business Information

GRADE LEVELS: 11

LENGTH OF COURSE: **Marking Periods 1, 2, 3, & 4**
Advanced Computer Applications

Marking Periods 1 & 2 Accounting II
Intro to Business

Marking Period 3 & 4 College Accounting

PREREQUISITE: **Intro to Applications 9th Grade**
Intermediate Computer Applications 10th Grade
Accounting 1—10th Grade

I. COURSE DESCRIPTION

The School of Business worker will continue acquiring and reinforcing in-depth and accurate comprehension of the skills learned in School of Business I & II. This will be achieved in the following areas:

A. **Accounting II/College Accounting** is intended for those who desire to reinforce their knowledge of accounting principles and to learn the principles of corporate, cost, and manufacturing accounting principles while prepare for bookkeeping and accounting employment, and/or preparing for further study in accounting and/or business. Accounting is the process that aids every element of society on how to allocate its resources and is an integral part of other business functions. Career Development: Accounting careers require the ability to think logically and to manually and electronically manipulate data. Communications: Accounting statements communicate the financial health of a business. Economics: Accounting assists with the decision making process at the margin. Entrepreneurship: The form of ownership pursued by an entrepreneur affects accounting. Information Systems: Accounting functions are enhanced by a variety of information systems. International Business: Accounting is the “language” of business everywhere. Management: Accounting provides vital information for management decisions. Marketing: Accounting data drives marketing decisions. Production: Accounting data is an integral link in determine manufacturing costs.

B. Introduction to Business Information will introduce you to the world of business and help prepare you for the economic roles of consumer, worker, and citizen. This course will serve as a background for other business courses you take and prepare you for future employment, and help you perform your responsibilities as a citizen. The students will have the opportunity to perform various business functions (i.e., purchasing, accounting, marketing, human resources) in a simulated business firm project.

C. Microsoft Excel 2003 Expert Level topics will be taught with emphasis on advanced formatting, advanced functions, templates, and managing and auditing worksheets.

D. Business Math/Excel/QuickBooks will be enforced with greater emphases in financial topics utilizing the QuickBooks and Excel software. Annuities, stocks, bonds, depreciation, financial statements, and statistics will be covered through the use of exercise and projects.

E. Career Education & Consumer, Family, and Life Skills
The skills used to obtain employment, retain employment, and obtain promotions in employment will be emphasized. Positive attitudes and work ethics will be stressed.

NJCCCS - Standard 8.1 - Computer and Information Literacy

Standard 9.1 - Career and Technical Education--All students will develop career awareness and planning, employability skills, and foundational knowledge necessary for success in the workplace.

All students will use (technology skills and tools computer application to gather and organize information to solve problems.

II. OBJECTIVES

A. ACCOUNTING II/COLLEGE ACCOUNTING

- Review the general accounting principals in the Accounting Cycle for a service business. (8.1A.1.3; B.5.6; 9.2A1-5; E1-8)
- To enable the student to complete the various steps of the accounting cycle for a partnership and corporation. (8.1A.2; B.6.10)
- To develop the student's ability to define the generally accepted accounting principles and to apply the appropriate to the structure of the business. (8.1B.9.11.12)
- To enable the student to describe the purposes of the revenue, expense, and drawing accounts and illustrate the effects on capital/owner's or stockholders' equity. (8.1B.1.3.4;8.2.C1.2)
- To enable students to prepare all sections of a worksheet including a trail balance, all appropriate adjustments (accruals and deferrals), the income

statement, the balance sheet, and the post-closing trial balance for a corporation. (8.1A.1.3; B.5.6 9.2A1-5; E1-8)

- To enable students to perform all of the functions of the closing process, journalize and post the closing entries, prepare the post-closing trial balance, and prepare all of the appropriate financial statements and reports for a corporation. (8.1B.1.3.4;8.2.C1.2)
- To enable students to prepare bank reconciliations, establish, maintain, replenish petty cash funds and voucher system, maintain a payroll register, and prepare tax forms for a corporation. (8.1A.1.3; B.5.6 9.2A1-5; E1-8)
- To enable students to create and maintain the accounts receivable and payable subsidiary ledgers, account for credit card sales, and apply appropriate accounting techniques for uncollectible accounts. (8.1A.2; B.6.10)
- To enable students to establish and maintain accounts for receivables and payables. (8.1A.2; B.6.10)
- To enable students to compare and evaluate inventory concepts and costing procedure and apply these concepts to a manufacturing business. (8.1B.1.3.4;8.2.C1.2)
- To enable students to be able to calculate depreciation and apply appropriate accounting concepts and techniques for acquisition, depreciation, and disposal of property, plant, and equipment. (8.1A.1.3; B.5.6 9.2A1-5; E1-8)

B. INTRODUCTION GENERAL BUSINESS INFORMATION

- Distinguish between needs and wants. (9.2.A.1; B1-3; C1-2; D1-5; E1-5)
- Explain the difference between goods and services. (9.2.A.1; B1-3; C1-2)
- Describe the economic resources used in the production of goods and services. . (9.2.A.1; B1-3; C1-2)
- List the three economic questions that must be answered by every society (9.2 D1-5; E1-5)
- Describe three types of economic systems. (9.2.A.1; B1-3; C1-2)
- Identify five features of our market economy. (9.2.A.1; B1-3; C1-2; D1-5; E1-5)
- Explain why economies are mixed systems. (9.2.A.1; B1-3; C1-2)
- To gain an understanding of U.S. and international business practice and theory in an interdisciplinary environment. (9.2.A.1; B1-3; C1-2)
- Explain why market economies are becoming common around the world. (9.2.A.1; B1-3; C1-2; D1-5; E1-5)
- Identify three economic roles each person performs. (9.2.A.1; B1-3; C1-2)
- Explain how consumers affect the supply and demand for goods and services. (9.2.A.1; B1-3; C1-2)
- Understand the impact of worker productivity on our standard of living (9.2.A.1; B1-3; C1-2; D1-5; E1-5)
- Recognize the role of citizens in our economy. (9.2.A.1; B1-3; C1-2)

- Explain how Gross Domestic Product (GDP), GDP per capita, and labor productivity are used as measurements of economic performance. (9.2.A.1; B1-3; C1-2; D1-5; E1-5)
- Describe the four phases of the business cycle. (9.2.A.1; B1-3; C1-2)
- Define inflation and deflation. . (9.2.A.1; B1-3; C1-2)
- Distinguish the four basic kinds of businesses. (9.2.A.1; B1-3; C1-2)
- Recognize seven kinds of activities performed by businesses.
- Understand how job are created in our economy. . (9.2.A.1; B1-3; C1-2)
- Understand how ownership differs among sole proprietorships, partnerships, and corporations. (9.2.A.1; B1-3; C1-2)
- Grasp the advantages and disadvantages of the three major types of business ownerships. (9.2 D1-5; E1-5)
- Learn the five functions of managers(9.2 D1-5; E1-5)
- Recognize three specialized forms of business organizations. (9.2.A.1; B1-3; C1-2)
- Discuss the common characteristics of effective leadership (9.2 D1-5; E1-5)
- Explain the five human relations skills needed by managers (9.2 D1-5; E1-5)
- Identify four types of influence that leaders use. . (9.2.A.1; B1-3; C1-2)
- Describe the two main types of leadership styles. (9.2.A.1; B1-3; C1-2; D1-5; E1-5)
- List common marketing activities and define the marketing concept (9.2 D1-5; E1-5)
- Explain the two steps in marketing planning. . (9.2.A.1; B1-3; C1-2)
- Explain the advantage of small business in providing customer service. (9.2 D1-5; E1-5)
- Explain what is meant by the social responsibility of business. (9.2.A.1; B1-3; C1-2; D1-5; E1-5)
- Identify four social responsibility issues and cite examples of socially responsible actions(9.2.A.1; B1-3; C1-2; D1-5; E1-5)
- Describe the purpose of a code of ethics. (9.2.A.1; B1-3; C1-2)
- State the basic reason for nations doing business with each other(9.2 D1-5; E1-5)
- Understand the concepts of currency exchange rates, balance of trade, and balance of payments. (9.2 D1-5; E1-5)
- Explain what is meant by a multinational corporation. (9.2.A.1; B1-3; C1-2)

C. MICROSOFT EXCEL 2003 EXPERT

- Apply accounting, fraction, and scientific formats. (8.1 A3; 8.1 B 2-3)
- Create and apply custom number formats. (8.1 A3)
- Format large labels. (8.1 A3)
- Automatically adjust column widths and row heights. (8.1 A3)
- Create, apply, and edit styles. (8.1 A3)

- Use the Format Painter. (8.1 A3)
- Format a worksheet by adding borders and shading. (8.1 A3)
- Modify default font settings. (8.1 A3)
- Set the default number of worksheets. (8.1 A3)
- Apply formatting to a worksheet using one of Excel's predesigned AutoFormats. (8.1 A3)
- Create and use conditional formatting. (8.1 A3)
- Use paste special, hide and unhide commands
- Rename sheets. (8.1 A3)
- Select colors for worksheet tabs and format large worksheets, charts and diagrams.
- Use an existing Excel template and create a new template. (8.1 A3)
- Edit a template. (8.1 A3)
- Create and use a workspace file. (8.1 A3)
- Open multiple workbooks and copy worksheets to a new workbook (8.1 A3)
- Link workbooks & share workbooks. (8.1 A3)
- Use various advanced functions—PMT, PV, round, rand, sumif, countif, lookup, and if. (8.1 A3)
- Name a range. (8.1 A3)
- Record, run and edit macros. (8.1 A3)
- Assign a macro to a command button. (8.1 A3)
- Hide, display. And customize toolbars. (8.1 A3)
- Use the audit toolbar and trace precedents and errors. (8.1 A3)

D. BUSINESS MATH/QUICKBOOKS

Advanced Formatting and Functions

- Apply number formats (8.1A.1;3;4;9)
- Create custom formats (8.1A.1;3;4;9)
- Format large labels (8.1A.1;3;4;9)
- Automatically adjust column widths and row heights (8.1A.1;3;4;9)
- Create, apply and edit styles (8.1A.1;3;4;9)
- Insert graphics into a worksheet or chart (8.1A.1;3;4;7;9)
- Use cropping and rotating tools (8.1A.1;3;4;9)
- Format charts and diagrams (8.1A.1;3;4;9)

Working with templates and workbooks

- Create a new term plate and edit a template (8.1A.1;3;4;9;B.5-8)
- Manage workbook properties. (8.1A.1;3;4;9;B.5-8)
- Use multiple workbooks and manage multiple worksheets. (8.1A.1;3;4;9;B.5-8;9.2.E4)
- Create custom templates in QuickBooks (8.1A.1;3;4;9;B.5-8;9.2.E4)
- Format and specialize accounting schedules in QuickBooks (8.1A.1;3;4;9;B.5-8;9.2.E4)

Using Advanced Functions

- Entering the PMT and PV function (8.1A.1;3;4;9)
- Entering the math and trig functions—round, rand and sum if (8.1A.1;3;4;9)
- Entering statistical function count if, name a range (8.1A.1;3;4;9)
- Entering lookup and logical functions (8.1A.1;3;4;9)

Managing and Auditing Worksheets

- Introduction to Macros—recording, running, assigning a macro to a command button and editing a macro. (8.1A.1;3;4;9;B.5-8)

Annuities

- Identify terms used with annuities.(8.2A1-3; B.1;2)
- Identify the types and classifications of annuities. (8.2A1-3; B.1;2)
- Calculate the future value of an ordinary annuity. (8.2A1-3; B.3)
- Calculate the future value of an annuity due, the present value of an ordinary annuity and set up a sinking fund table utilizing excel. (8.2A1-3; B.3)

Stocks

- Identify terms used with stocks .(8.2A1-3; B.1;2)
- Calculate dividends (8.2A1-3; B.3)
- Calculate earnings per share (8.2A1-3; B.3)
- Read a stock table.(8.2A1-3; B.1;2)
- Calculate the Cost of shares amount of commission and the total cost of stock transaction (8.2A1-3; B.3)
- Calculate current stock yield, price-earnings ration utilizing Excel. (8.2A1-3; B.3)
- Record capital gains/losses in QuickBooks (8.2A1-3; B.3)

Bonds

- Identify terms used with bonds (8.2A1-3; B.1)
- Read a bond table .(8.2A1-3; B.1;2)
- Calculate the market value, the annual interest earned on a bond, and annual yield on a bond utilizing Excel. (8.2A1-3; B.3)

Depreciation

- Identify terms used with straight-line depreciation (8.2A1-3; B.1)
- Use straight-line depreciation to find the amount of depreciation each year and book value of an asset (8.2A1-3; B.3)
- Identify the various methods used to calculate depreciation. (8.2A1-3; B.1)
- Record entries necessary for depreciation in QuickBooks (8.2A1-3; B.3)

Financial Statements

- Create an income statement for a service business and merchandising business (8.2A1-3; B.3)
- Create a balance sheet and do a vertical analysis & horizontal analysis of a balance sheet in Excel. (8.2A1-3; B.3)

- Find the current financial ratio and return on investment. (8.2A1-3; B.3)
- Create and customize financial statements in QuickBooks(8.2A1-3; B.3)

Business Statistics

- Identify terms used with calculating the mean, median and mode (8.2A1-3; B.1)
- Calculate the mean, median and mode in excel (8.2A1-3; B.3)
- Create a frequency distribution table in excel (8.2A1-3; B.3)
- Identify terms used with measures of dispersion. (8.2A1-3; B.1)

E. CAREER EDUCATION & CONSUMER, FAMILY, AND LIFE SKILLS

- Safety (9.2.F.1-6)
- Enhancement of Resume (9.1.A1-5)
- Enhancement of Letter of Application (9.1.A1-5)
- Preparing Portfolio for the Interview (9.1.A1-5)
- Interview Questions (9.1.B.1; 2)
- Interview Etiquette (9.1.B.1; 4)
- Work Ethics (9.1.B.1; 4)
- Dressing for the Interview (9.1.C.1; 4)
- Simulated Interviews (9.1.C.1; 4)
- Career Planning Skills (9.1.B.1; 4)
- Development of Criteria for Prospective Employers (9.1.B.1; 4)
- Maintenance of Job Search Database (9.1.B.1; 4)
- Conducting a Job Search (9.1.C.1; 4)

III. TEXTBOOKS AND INSTRUCTIONAL MATERIALS

- Paradigm College Accounting Dansby, Kaliski, Lawrence: Paradigm, St. Paul, MN 2004 (Includes teacher edition, teacher resource package, on line testing, on line study guides)
- The Business Practice Firm High School Program. Mercer Community College, 2005
- Microsoft Excel 2003 Specialist & Expert. Nita Rutkosky and Meredith Flynn, EMC Paradigm, St. Paul, MN 2004 (Includes teacher edition, teacher resource package, on line testing, on line study guides)
- Business Math Using Excel. Burton and Shelton. South-Western, Cincinnati, Ohio 2005
- Intro to Business. Egglund, Dlabay, Burrow, and Ristau: South-Western Cincinnati, Ohio 2000 (Includes teacher edition, teacher resource package, and test bank.)

IV. INSTRUCTIONAL STRATEGIES

Various teaching methods are used in this course. Instruction will be given using prepared worksheets, videos, class notes with PowerPoint presentations, and exercises from the various textbooks. Classroom demonstrations will be included. Group

activities and cooperative learning may be used. Computer software—Microsoft Office, Quick Books and Automated Accounting will be utilized.

V. EVALUATION

1. Class Participation
2. Attendance
3. Periodic tests and quizzes
4. Homework
5. Projects and Presentations
Class assignments

VI. SCOPE AND SEQUENCE CHART

Key I = Introduced D = Developed in Depth R = Reinforced

SKILLS TO BE LEARNED	9	10	11	12
Understand and define the general accounting principals in the Accounting Cycle		I	DR	
Complete the various steps in the accounting cycle for a partnership and corporation			IDR	
Describe the purposes of the revenue, expense and drawing accounts and the effects on capital accounts		I	IDR	
Prepare worksheets with trial balance, adjustments, income statement, balance sheet and the post-closing trial balance for a corporation.		I	IDR	
Prepare the closing for a corporation		I	IDR	
Prepare the appropriate financial statements for a corporation		I	IDR	
Prepare bank reconciliations, establish, maintain, replenish petty cash funds and the voucher system, maintain a payroll register.		I	IDR	
Prepare tax forms for a corporation			IDR	
Maintain Accounts Receivable and payable subsidiary ledgers, account for credit card sales, and apply appropriate accounting techniques for uncollectible accounts		I	IDR	
Enable students to compare and evaluate inventory and costing procedures and apply these concepts to a manufacturing business.			IDR	
Enable students to calculate depreciation and apply appropriate accounting concepts and techniques for acquisition, depreciation, and disposal of property, plant, and equipment			IDR	
Distinguish between needs and wants	I	D	R	
Explain the difference between goods and services	I	D	R	
Describe the economic resources used in the production of goods and services	I	D	R	
Describe the three types of economic systems	I	D	R	
Identify five features of our market economy	I	D	R	
Explain why economies are mixed systems	I	D	R	
Understand and demonstrate the features of US and International Business Practice Firm			IDR	
Explain why market economies are becoming common around the world.			IDR	
Explain how consumers affect the supply and demand for goods	I	D	R	

and services				
Explain the role of citizens in our economy	I	D	R	
Explain the Gross Domestic Product and the four phases of the business cycle	I	D	R	
Recognize and demonstrate the seven kinds of activities performed by businesses in the Business Practice Firm simulation			IDR	
Gain and understanding of the various types of business ownerships.	I	D	R	
Understand the roles of a manager and the skills needed to be an effective leader.	I	D	R	
Explain the activities involved in marketing	I	D	R	
Describe the purpose of a code of ethics.	I	D	R	
Explain the currency exchange rates, balance of trade and balance of payments.	I	D	R	
Apply advanced formatting to spreadsheets	I	D	R	
Create, apply, and edit styles and utilized Excel's predesigned AutoFormats.	I	D	R	
Use paste special, hide and unhide commands.		I	DR	
Select colors for worksheet tabs, rename sheets and format large worksheets, charts and diagrams		I	DR	
Use an Excel's templates and create a new template			IDR	
Create and use a workspace file			IDR	
Open multiple workbooks, manage, audit, and copy worksheets.			IDR	
Link workbook an share workbooks			IDR	
Use various advanced functions—PMT, PV, Round, Rand, Sum if, Count if, Look Up, and IF.			IDR	
Name a range			IDR	
Record, run, and edit macros			IDR	
Work with the toolbars			IDR	
Identify terms used with annuities and identify the tpes and classifications of annuities			IDR	
Identify terms used with stocks, calculate dividends, and earnings per share			IDR	
Read a stock table			IDR	
Calculate the cost of shares, amount of commission, and the total cost of stock transactions			IDR	
Identify terms used with bonds and read a bond table			IDR	
Identify the types of depreciation and calculate the amounts of depreciation			IDR	
Identify the terms used with calculating the mean, median and mode.			IDR	
Calculate the mean, median, and mode			IDR	
Reinforce the safety rules and successfully pass the safety test.	I	DR	R	
Prepare resume, letter of application, portfolio, interviewing questions		I	DR	
Develop proper interviewing techniques.		I	DR	
Maintenance of a job search database and conduct a job search			IDR	

VII. STUDENT HANDOUT

SCHOOL OF BUSINESS 11TH GRADE LEVEL

COURSE OVERVIEW

The School of Business worker will continue acquiring and reinforcing in-depth and accurate comprehension of the skills learned in School of Business I & II. This will be achieved in the following areas:

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B. Introduction to Business Information will introduce you to the world of business and help prepare you for the economic roles of consumer, worker, and citizen.

C. Microsoft Excel 2003 Expert Level topics will be taught with emphasis on advanced formatting, advanced functions, templates, and managing and auditing worksheets.

D. Business Math/Excel/QuickBooks will be enforced with greater emphases in financial topics utilizing the QuickBooks and Excel software. Annuities, stocks, bonds, depreciation, financial statements, and statistics will be covered through the use of exercise and projects.

E. Career Education & Consumer, Family, and Life Skills
The skills used to obtain employment, retain employment, and obtain promotions in employment will be emphasized. Positive attitudes and work ethics will be stressed.

PROFICIENCIES

1. Review the general accounting principals in the Accounting Cycle for a service business. (8.1A.1.3; B.5.6; 9.2A1-5; E1-8)
2. To enable the student to complete the various steps of the accounting cycle for a partnership and corporation. (8.1A.2; B.6.10)
3. To develop the student's ability to define the generally accepted accounting principles and to apply the appropriate to the structure of the business. (8.1B.9.11.12)
4. To gain an understanding of U.S. and international business practice and theory in an interdisciplinary environment. (9.2.A.1; B1-3; C1-2)

5. Explain why market economies are becoming common around the world. (9.2.A.1; B1-3; C1-2; D1-5; E1-5)
6. Explain how Gross Domestic Product (GDP), GDP per capita, and labor productivity are used as measurements of economic performance. (9.2.A.1; B1-3; C1-2; D1-5; E1-5)
7. Describe the four phases of the business cycle. (9.2.A.1; B1-3; C1-2)
8. Define inflation and deflation. . (9.2.A.1; B1-3; C1-2)
9. Distinguish the four basic kinds of businesses. (9.2.A.1; B1-3; C1-2)
10. Understand how ownership differs among sole proprietorships, partnerships, and corporations. (9.2.A.1; B1-3; C1-2)
11. Understand how ownership differs among sole proprietorships, partnerships, and corporations. (9.2.A.1; B1-3; C1-2)
12. Explain what is meant by the social responsibility of business. (9.2.A.1; B1-3; C1-2; D1-5; E1-5)
13. Identify four social responsibility issues and cite examples of socially responsible actions(9.2.A.1; B1-3; C1-2; D1-5; E1-5)
14. Describe the purpose of a code of ethics. (9.2.A.1; B1-3; C1-2)
15. State the basic reason for nations doing business with each other(9.2 D1-5; E1-5)
16. Understand the concepts of currency exchange rates, balance of trade, and balance of payments. (9.2 D1-5; E1-5)
17. Explain what is meant by a multinational corporation. (9.2.A.1; B1-3; C1-2)
18. Demonstrate expert proficiency in Excel functions and commands
19. Utilize Excel to perform various business math problems, forms, and calculations.
20. Utilize automated accounting software in particular Quick Books in various accounting simulations.
21. Demonstrate ethical behavior in all class activities. Explain how Gross Domestic Product (GDP), GDP per capita, and labor productivity are used as measurements of economic performance. (9.2.A.1; B1-3; C1-2; D1-5; E1-5)
22. Describe the four phases of the business cycle. (9.2.A.1; B1-3; C1-2)
23. Define inflation and deflation. . (9.2.A.1; B1-3; C1-2)
24. Distinguish the four basic kinds of businesses. (9.2.A.1; B1-3; C1-2)
25. Follow all safety procedures in shop. Explain how Gross Domestic Product (GDP), GDP per capita, and labor productivity are used as measurements of economic performance. (9.2.A.1; B1-3; C1-2; D1-5; E1-5)
26. Describe the four phases of the business cycle. (9.2.A.1; B1-3; C1-2)
27. Define inflation and deflation. . (9.2.A.1; B1-3; C1-2)
28. Distinguish the four basic kinds of businesses. (9.2.A.1; B1-3; C1-2)
29. Create resume and cover letter(8.1A.1;3;4;9)
30. Demonstrate correct interviewing techniques during mock interviewing. (8.1A.1;3;4;9)