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Course Description: Accounting II is an advanced study of concepts, principles and techniques that build on the competencies acquired in Accounting I used in keeping the electronic and manual financial records of a sole proprietorship, a partnership and a corporation. Departmental, management, cost, and not-for-profit accounting systems are explored.

Expectations
In order to complete activities in this class, students will be required to have an e-mail account through gmail.com. If students do not have a gmail account, we will set those up during the first few days of class.

Research and other projects will require the students use the Internet often. Please be sure you are aware of the SCSS's Acceptable Use Policy located in the SCHS Student Handbook furnished to each student.

In order for this class to be fulfilling, order and discipline must be maintained in the classroom at all times. The following are the basic behaviors I expect of all students:

1. **Be Here**—Attendance is important and is a crucial element in a student’s final grade. If it is necessary to be absent, student may make up work in the mornings. I am at school each day by 6:30 a.m. Afternoon hours are available by appointment. I expect students to be in class and on time every school day!

2. **Be Prepared**—Be prepared and prompt. Always bring all necessary items to class, such as books, paper, and writing utensil(s). Students will be required to sign the late book if they must go back to their locker.

3. **Be Respectful**—The proper teaching environment will be maintained at all times. Disruptions will not be tolerated. Equipment should be used only at appropriate times and in appropriate ways.

4. **Be Responsible**—Students should always be in compliance with the SCSS’s Acceptable Use Policy regarding technology and the SCSS’s PBS guidelines for behavior. Be honest with yourself and with the teacher.

Other more specific classroom expectations will be discussed in class and the global school expectations are in the student handbook. Consequences for inappropriate behavior will follow the Stewart County School System’s Positive Behavior Support Program.

Resources:
- Computer software: Microsoft Office Suite, Kuder, various Internet sites
- Teacher created materials

Instructional Strategies
- Lectures/discussions
- Textbook chapter readings
- Questions and answers
- Overhead presentations
- Computer demonstration and applications
- Activities and projects
- Guest speakers
- Outside resources (i.e. websites, magazines, journals, etc.)

Assessment options (10% will be deducted for all late assignments)
- Objective/application tests
- Homework/class work completion/simulations/career and employment surveys and self-evaluations
- Research projects/activities (rubrics will be used to grade subjective projects)
- Final
Students in Career and Technical Education course will be evaluated on standards and performance indicators using the Competency Attainment Rubric which is attached.

Notice there are five categories down the left hand side of the rubric and four levels of attainment across the top. CTE teachers will use this rubric to report to the state department at what level students perform on the standards/performance indicators listed below.

### Standards

**Standard 1.0**
The student will develop and apply concepts related to human relations, safety, career development, communications, and leadership skills for a global workplace.

**Standard: 2.0**
The student will perform operations necessary to plan, control, and evaluate business operations for a departmentalized accounting system.

**Standard: 3.0**
The student will analyze general accounting adjustments for uncorrectable accounts, merchandise inventory, depreciation, notes payable and receivable, accrued expenses and revenue, prepaid expenses, and unearned revenue.

**Standard: 4.0**
The student will examine the process of organizing, paying dividends, acquiring additional capital, and reporting financial statements for a corporation.

**Standard: 5.0**
The student will plan budgets, organize accounting information for management decisions, analyze financial statements, and prepare cash flow analyses.

**Standard: 6.0**
The student will calculate and document cost accounting records for a merchandising and a manufacturing business.

**Standard: 7.0**
The student will perform special accounting procedures for not-for-profit organizations, voucher systems, and partnerships.
<table>
<thead>
<tr>
<th>Knowledge Attainment</th>
<th>Advanced</th>
<th>Proficient</th>
<th>Basic</th>
<th>Below Basic</th>
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<tbody>
<tr>
<td>Applies technical vocabulary and past knowledge to design solutions to complex problems.</td>
<td>Consistently demonstrates comprehension and use of technical vocabulary and content.</td>
<td>Demonstrates comprehension and use of foundational technical vocabulary and content.</td>
<td>Recognizes various technical terms and knowledge.</td>
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<td>Identifies and analyzes a problem, completes a project or research, and reports results/solutions.</td>
<td>Applies knowledge to new situations and to complete a relevant project.</td>
<td>Needs assistance in applying knowledge to complete a relevant project.</td>
<td>Requires detailed supervision to complete a relevant project.</td>
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<thead>
<tr>
<th>Technical Skills</th>
<th>Advanced</th>
<th>Proficient</th>
<th>Basic</th>
<th>Below Basic</th>
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<tbody>
<tr>
<td>Consistently applies and synthesizes technical skills in authentic situations and extends skills to emerging technologies and problems.</td>
<td>Consistently applies technical skills and adapts to emerging technology.</td>
<td>Applies limited technical skills and demonstrates limited knowledge of emerging technology.</td>
<td>Requires assistance to apply technical skills and displays limited knowledge of technologies.</td>
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<thead>
<tr>
<th>Problem Solving</th>
<th>Advanced</th>
<th>Proficient</th>
<th>Basic</th>
<th>Below Basic</th>
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<tr>
<td>Works independently and collaboratively to investigate a complex authentic problem using multiple resources; generates solutions to the problem using appropriate technology and data to provide evidence of reasoning.</td>
<td>Works independently and collaboratively in solving authentic problems and incorporates technology as appropriate.</td>
<td>Conducts observations, identifies patterns of events or behaviors, formulates simple inferences, and incorporates technology with assistance.</td>
<td>Describes a situation, condition, or issue using limited technical terminology. Uses technology with significant assistance.</td>
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<td>Identifies and analyzes complex or routine problems, prioritizes and implements multiple solutions, and evaluates the solutions’ effectiveness.</td>
<td>Identifies and analyzes a routine problem, recommends and implements a solution, and evaluates the solution’s effectiveness.</td>
<td>Identifies and analyzes a routine problem and implements a solution with occasional assistance.</td>
<td>Follows a set of uncomplicated/simple instructions.</td>
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<thead>
<tr>
<th>Career Awareness</th>
<th>Advanced</th>
<th>Proficient</th>
<th>Basic</th>
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<tr>
<td>Demonstrates initiative in integrating information from diverse career-related resources for professional growth.</td>
<td>Identifies and uses various career-related resources (i.e., professional/student organizations, professional publications, occupational certifications, etc.).</td>
<td>Identifies some career-related resources (i.e., professional/student organizations, professional publications, occupational certifications, etc.).</td>
<td>Displays limited knowledge of career-related resources (i.e., professional/student organizations, professional publications, occupational certifications, etc.).</td>
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<td>Demonstrates/models exemplary soft skills and applies professional practices in a career field related to ethical behavior and environmental and legal considerations in complex situations.</td>
<td>Demonstrates/models professional practices in a career field related to soft skills, ethical behavior, occupational safety, and environmental and legal considerations.</td>
<td>Identifies fundamental professional practices in a career field related to soft skills, ethical behavior, and environmental and legal considerations.</td>
<td>Has difficulty identifying fundamental professional practices in a career field related to soft skills, ethical behavior, and environmental and legal considerations.</td>
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<tr>
<th>Communication/Literacy</th>
<th>Advanced</th>
<th>Proficient</th>
<th>Basic</th>
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<td>Analyzes two selections for common themes and disparate elements. Communicates complex ideas and themes verbally. Constructs multiple paragraph/ page reports or texts that demonstrate a deep awareness of purpose and audience and provides supporting evidence.</td>
<td>Reads multiple technical materials and interprets to formulate logical, evidence-based conclusions and communicates findings in verbal, written, and visual formats.</td>
<td>Reads technical materials and summarizes in verbal, written, and visual formats providing some pertinent details.</td>
<td>Reads text and recalls in verbal, written, and visual formats with some assistance.</td>
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