



## **Accounting 12 Course Outline**

### **Course Objectives**

At the completion of this course, the student will be able to:

- ☐ Communicate by email (\*my email address chiebert@sd91.bc.ca)
- ☐ Use the Accounting principles learned in Accounting 11
- ☐ Use the Accounting principles learned in Accounting 11 and apply them to business scenarios
- ☐ Interpret and analyze Accounting records for business applications
- ☐ Create a budget for a business
- ☐ Compose and use spreadsheet documents
- ☐ Use advanced features of a spreadsheet
- ☐ Create financial documents for a business scenario
- ☐ Use the Internet
- ☐ Understand basics of computer security Link

to:

[BC Performance Standards](#)

Required resources:

Accounting 12 students will need a computer. Text & Workbook resources will be sent out as required. The text is The Principles of Accounting, D' Amico Palmer + D' Amico, 3rd edition. All the forms necessary can be built in a spreadsheet and samples will be included in an email from your teacher.

Please request a test after each unit is completed. My email address is Chiebert@sd91.bc.ca

### **Chapter 9 The Columnar Journal**

<b>Unit 19 A Multicolumn Journal System</b>	<b>409</b>
<b>Unit 20 Posting the Columnar Journal</b>	<b>418</b>

### **Chapter 10 The Special Journal System**

<b>Unit 21 Purchases Journal</b>	<b>449</b>
<b>Unit 22 Sales Journal</b>	<b>476</b>
<b>Unit 23 Cash Receipts Journal</b>	<b>486</b>
<b>Unit 24 Cash Payments Journal</b>	<b>493</b>

<b>Chapter 11 Cash Control and Banking</b>	
Unit 25 Cash Control -----	529
Unit 26 Checking Cash Records-----	546
<b>Chapter 12 Completing the Accounting Cycle for a Merchandising Company</b>	
Unit 27 Adjusting the Books -----	449
Unit 28 Adjustments and the Work Sheet-----	476
Unit 29 Financial Statements -----	486
<b>Chapter 13 Introduction to Financial Analysis</b>	
Unit 30 Interpreting Accounting Data -----	449
Unit 31 Additional Methods of Analyzing -----	476
Unit 32 Budgets -----	486
<b>Chapter 14 Payroll Accounting</b>	
Unit 33 Paying Employees -----	476
Unit 34 Payroll Records and Journal Entries -----	486
<b>Chapter 15 Types of Businesses: Sole Proprietorships, Partnerships, Corporations, and Manufacturing Companies</b>	
Unit 35 Sole Proprietorships and Partnerships-----	476
Unit 36 The Corporation -----	486
Unit 37 The Manufacturing Company -----	486

Please read through the Student Integrity Policy which discusses our test taking policy and plagiarism:  
[EBUS Student Integrity Policy](#)

### **Evaluation**

Unit assignments are worth 40% of marks and test are worth 60%. For students maintaining test scores of 90% (or better) and have completed all the unit assignments, your unit work will be marked as complete (100%). For scores less than 90% on tests your teacher will work with you more intensely (by email, Skype or phone) to bring you up to the expectations.

### **Course Materials**

Accounting 12 students will need a computer. Text & Workbook resources will be sent out as required. Text material is based on The Principles of Accounting, D' Amico Palmer + D' Amico, 3rd edition. All the forms necessary can be built in a spreadsheet and samples will be included in an email from your teacher.

The prescribed learning outcomes for this course are available at:

[https://curriculum.gov.bc.ca/sites/curriculum.gov.bc.ca/files/pdf/10-12/adst/en\\_adst\\_12\\_acc\\_elab.pdf](https://curriculum.gov.bc.ca/sites/curriculum.gov.bc.ca/files/pdf/10-12/adst/en_adst_12_acc_elab.pdf)

### **Assessment Information**

Assignments	40% of course
Unit Tests (Quizzes)	60% of course

Unit assignments are worth 40% of marks and test are worth 60%. For students maintaining test scores of 90% (or better) and have completed all the unit assignments, your unit work will be marked as complete (100%). For scores less than 90% on tests your teacher will work with you more intensely (by email, Skype or phone) to bring you up to the expectations.

### **Supervised Quizzes**

This course, unlike Accounting 11 each unit has its own test. For example the first is unit 19 test and the last is unit 36 test. This means there are 18 tests and one Final exam. If the student maintains a mark of 90% or better, they are exempt from the Final exam if they wish.

Supervised exams are exams that can be taken at home with parent or other adult supervision.

All unit quizzes are to be supervised by an adult.

### **When students are not meeting the learning outcomes/ falling behind**

When students fall behind the expected pace or plan, they will be contacted via email or phone and if there is no improvement or response, parents will also be contacted. If deemed necessary, contact with the student's home school may also occur to help determine a solution.

Students are expected to let the course teacher know when they are struggling with course content. In response, the course teacher will provide appropriate help or strategies to support learning. The course teacher will also provide feedback on course work to support learning and help students improve. Parents will be made aware if their child is actively working but struggling to meet the learning outcomes of the course.

Students falling behind in a manner where it does not appear that they will complete the course within a year will be sent reminder emails. Without a response or renewed efforts in the course, the student may be assigned an F or withdrawn. Should they begin actively working in the course, the student may be given an alternate completion date.

### **Expectations**

- Adhere to the EBUS Academic Integrity Policy
- Contact your teacher when help is needed
- Review feedback from assignments and tests, where applicable
- Work to complete the course in a timely manner
- Communicate respectfully
- Review weekly progress reports

### **Reporting to Parents:**

There are 4 term report cards that can be downloaded from the student dashboard. A notice will go out when these report cards are available.

Every week that EBUS is in Session the teacher will send out a progress report showing the student's progress.

### **Contacting Your Teacher:**

Your teacher will be available Monday to Friday from 9:00 – 11: 00 am and 1:00 – 3:00 pm. If you are having trouble with any concepts, please contact your teacher right away!

Chester Hiebert (email):[chiebert@sd91.bc.ca](mailto:chiebert@sd91.bc.ca)