Pacing Guide, Accounting 2

Content Area: **21st Century Life and Careers**
Course(s): **Accounting 2**
Time Period:
Length: **Full Year**
Status: **Published**

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Belleville Public Schools Unit Pacing Guide

Content Area: Business
Course(s): Accounting 2
Time Period: Full Year

Division of Units / Topics:

The Accounting 2 course develops work-based modes of learning, which provides students with the required technical proficiencies in communication and interpersonal skills and work ethic needed to succeed in the business sector. The foundation, knowledge, and hands-on experiences assist students in the pursuit of future career goals and life experiences. Emphasis is placed on computer applications. Benchmark assessments are employed to track individual student progress.

The ability to understand and to communicate financial information is critical to individuals pursuing a career in the business field. More specifically, accounting has been termed the "universal language of business." The accounting system provides a means of measuring the profitability of a company and provides management with information and data needed to make informed business decisions. Accounting II expands upon the underlying framework and

concepts introduced in Accounting I. Emphasis on accounting for partnerships and corporations includes financial statement preparation, financial statement and ratio analysis, stock capitalization, as well as the preparation of various managerial reports to make key business decisions for corporations and partnerships.

Unit 1: Accounting for a Corporation	
Unit 2: Payroll	
Unit 3: Financial Statements for a Corporation	
Unit 4: Accounting for Receivables, Depreciation and Inventory	
Unit 5: Accounting for Notes, Interest and Accruals	
Unit 6: Accounting for a Partnership	