



Argyle Secondary School

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Financial Accounting 12 Course Outline

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2020/2021 Room: 210 Quarter 1: Period 1

Please refer to the new curriculum on the Ministry of Education website:

<https://curriculum.gov.bc.ca/curriculum/adst/12/financial-accounting>

Big Ideas:

- Financial literacy promotes the financial well-being of both individuals and businesses.
- Business creates opportunities to enable change.
- Tools and technologies can be adapted for specific purposes.

General Learning Outcomes:

It is expected that students will learn:

- the principles of accounting, including the relationship between assets, liabilities, equity, revenue and expense accounts.
- the application of generally accepted accounting principles (GAAP)
- the use and function of specialized journals
- cash control and banking
- financial reporting and the analysis of financial reports
- partnership and corporation accounting
- inventory management
- computerized accounting systems
- closing and post closing entries
- budgets and cash flow.
- analysis of financial positions

Course Content:

During the school year, it is expected that the following will be addressed (but not limited to):

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| <ul style="list-style-type: none">• Accounting and Business• Accounting for partnerships and corporations• Creating a General Ledger - Chart of accounts• Posting to computerized and paper journals• Cash control and banking | <ul style="list-style-type: none">• Routines and procedures• Adjusting entries• Financial reporting and analysis• Spreadsheets as business and accounting tools |
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Materials Needed:

- A sturdy 2 or 3 inch ring binder
- Calculator
- Textbook: Prentice Hall Accounting 1- 7th Edition
- Paper, eraser, pens and pencils
- Jump drive (recommended but optional)

Assessment and Evaluation:

The following are some of the assessment and evaluation strategies that might be used:

- workbook, assignments, worksheets
- tests and quizzes
- group work
- participation

Marks Assignment:

TYPE	PERCENTAGES
Chapter Tests and Quizzes	50%
Assignments & Projects	40%
Homework	10%