

**2010/2011 Accounting II**  
**PTB502 - 36 weeks**  
**DoDEA Course Description and Student Competencies**

**About the Program**

Accounting II prepares students for careers in Accounting. The course sequence focuses on duties and tasks performed by professionals in Financial Management as well as pre-employment and employment skills.

**Major Concepts/Content:** Accounting II continues accounting principles and procedures, adding new topics about managerial accounting, cost accounting, financial analysis, and business ethics. Content areas include property, plant and equipment, corporate investments, bonds, notes payable and receivables, amortizations, cash flow statements, and ratio analysis for the corporate structure. Notes and depreciation will be studied in greater depth.

**Major Instructional Activities:** Instructional activities will include spreadsheet analysis and accounting software applications will provide the opportunity for higher-level thinking skill activities and authentic simulations involving enhanced teamwork, decision making, and communication skills. Students also develop an understanding of career opportunities as they complete career exploration activities.

**Major Evaluative Techniques:** Students will be required to demonstrate an understanding of accounting by passing objective tests, problem-solving tests, and the successful completion of projects.

The table below is a competency list for the Accounting II course. The competencies are considered essential and are required of all students.

PTB502 36 weeks	Accounting II <b>TASKS/COMPETENCIES</b>
<b>Implementing DoDEA's CTE Course Requirements</b>	
• 001	Demonstrate DoDEA's Workplace Readiness Skills in course activities.
• 002	Identify issues related to this field of study that affect the environment and impact local and global communities.
• 003	Identify Internet safety issues and procedures for complying with acceptable use standards.
<b>Using Technology to Implement Accounting Procedures</b>	
• 004	Complete all steps of the accounting cycle.
• 005	Perform accounting procedures, using spreadsheet software.
• 006	Create computer-generated reports.
• 007	Identify emerging technology trends used in the accounting profession.
<b>Understanding Accounting Concepts in Inventory</b>	
• 008	Verify inventory quantities, using physical methods.
• 009	Maintain inventory records, using perpetual methods.
• 010	Determine cost of merchandise inventory valuation, using current costing methods.
• 011	Compare inventory costing methods.
• 012	Calculate turnover ratios.
• 013	Analyze obsolete, damaged, and slow-moving inventory.

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• 014	Identify security considerations related to inventory.
<b>Understanding Accounting Concepts in Plant Assets</b>	
• 015	Prepare plant asset records.
• 016	Compare the methods of calculated depreciation.
• 017	Record depreciation of plant assets.
• 018	Record sale, trade-in, and disposal of plant assets.
<b>Analyzing Notes/Accounts Payable and Receivable</b>	
• 019	Perform all notes payable and notes receivable activities.
• 020	Analyze all accounts payable and accounts receivable activities.
• 021	Record uncollectible accounts receivable.
• 022	Record accrued expenses.
• 023	Record accrued income.
<b>Exploring Specialized Accounting Systems</b>	
• 024	Implement procedures for decentralized (e.g., departmental or branch) accounting systems.
• 025	Perform budgetary planning and review.
• 026	Identify procedures for manufacturing accounting.
<b>Implementing Accounting for a Partnership</b>	
• 027	Identify components of a partnership agreement.
• 028	Perform end-of-period reports.
• 029	Record distribution of earnings.
• 030	Record dissolution of partnership.
<b>Implementing Accounting for a Corporation</b>	
• 031	Identify the components of a corporate charter.
• 032	Perform end-of-period activities.
• 033	Record dividend distribution.
<b>Analyzing Financial Data</b>	
• 034	Assess the financial strength of the business (e.g., working capital, liquidity ratios, and profitability ratios) and its impact on the business, industry, and economy.
• 035	Interpret computer-generated reports to provide data for recommendations or presentations to management.
• 036	Prepare cash-flow statements.
• 037	Perform trend analysis, using vertical and horizontal analyses.
<b>Understanding Business Ethics</b>	
• 038	Research state and national organizations and laws that govern the accounting profession.
• 039	Research events of unethical accountancy activities and possible consequences to individuals and the economy.
• 040	Identify desirable traits of professionals.
• 041	Identify ethical considerations related to technology.
<b>Enhancing Career Exploration and Employability Skills</b>	
• 042	Investigate accounting careers.

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• 043	Update résumé, including résumé format suitable for online posting.
• 044	Complete job application process.
• 045	Participate in a mock interview.
• 046	Create or update a portfolio containing representative samples of student work.