



Windsor Secondary School

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COURSE OUTLINE

Subject: Accounting 12

Big Ideas of the curriculum:

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

Curricular Competencies:

Students are expected to be able to do the following:

- Conduct research to acquire a deep understanding of the issue and its context
- Identify criteria for success, constraints, and possible unintended negative consequences
- Identify, critique, and use a variety of sources of inspiration and information
- Generate ideas, individually and collaboratively, to contribute to the creation of a business product
- Use applicable and effective approaches for choosing a strategy or developing solutions
- Determine ethical considerations of proposed strategies and solutions
- Create a draft approach to satisfy business needs
- Determine the location of data sources and develop accounting efficiencies for initial setup and ongoing processing
- Obtain and evaluate critical feedback from multiple sources, both initially and over time
- Based on feedback received and evaluated, make changes to accounting products or processes as needed
- Perform applicable analyses to uncover trends, patterns, and relationships
- Assess the current and projected financial strength of a business
- Obtain pertinent information through different sources
- Identify tools, technologies, materials, processes, and time needed for development and implementation
- Share progress during the accounting cycle to generate feedback and promote collaboration
- Describe the financial status of enterprises based on analysis of financial documents
- Critically evaluate their ability to work effectively, both individually and collaboratively, including the ability to implement project management processes
- Choose an appropriate form, scale, and level of detail for communicating outcomes in a clear and concise manner
- Evaluate safety issues for themselves, co-workers, and users in both physical and digital environments
- Identify and critically assess skills needed related to current or projected tasks, and develop specific plans to learn or refine skills over time
- Evaluate and apply a framework for solving problems and for making important financial decisions
- Explore existing, new, and emerging tools, technologies, and systems and evaluate their suitability for the task at hand
- Evaluate impacts, including unintended negative consequences, of choices made about technology use
- Use digital technologies to generate results and support facts and findings

Curricular Content:

Students are expected to be able to do the following:

- financial reporting for sole proprietorships, partnerships, co-operatives, and corporations
- accounting principles and practices
- inventory systems best suited for different business models
- detailed ledger accounts
- periodic and perpetual inventory methods
- accounts receivable, accounts payable
- specialized accounting journals
- account reconciliation
- internal controls established to protect assets and ensure accuracy
- coordination and facilitation skills for projects and processes
- interpersonal and presentation skills to promote products or services and to interact with potential customers/clients
- industry best practices
- career options and opportunities in various accounting sectors

Resource Material

- Prentice-Hall Accounting – textbook
- Microsoft Office software – computer
- Junior Achievement Stock Market Simulation Game - Computer

Student Learning: Activities and Strategies

- Instructional handouts - completed with teacher
- Students will be completing questions, exercises, and projects individually or in small groups
- Students will participate in class, small group discussions, or written reflection about current events' impact on a business, industry, or the general economy

Assessment and Evaluation:

The following assessment strategies will be used:

- chapter quizzes & exams
- projects completed by hand & on computer
- classroom performance based on students' attitudes, work habits, attendance and punctuality

- 65% - summative assessment
- 35% - formative assessment

Policies and Procedures:

- If a student is unsuccessful with a chapter / unit test, s/he will be issued a grade of an "I" (incomplete) and will be given an opportunity to re-write or demonstrate his/her knowledge of the chapter/unit.
- Students must carefully follow instructions according to the school's computer use agreement and leave their workstations ready for the next student.
- Students must clean up paper and place in recycle box
- No food or drink allowed near the computers