

<p style="text-align: center;">Accounting II TEKS/LINKS – Student Objectives One Credit</p>	<p style="text-align: center;">Suggested Time Ranges</p>
<p>First Six Weeks</p>	
<p>Professional Standards/Employability Skills ACI 1(A) The student will demonstrate effective oral and written communication skills. ACI 1(B) The student will perform numerical and arithmetic applications. ACI 1(C) The student will demonstrate an understanding of integrity and strong work ethic. ACI 1(D) The student will demonstrate attention to detail in completed assignments. ACI 1(E) The student will demonstrate effective problem solving.</p>	<p style="text-align: center;">3 days</p>
<p>Mathematical Process ACI 2(A) The student will apply mathematics to problems arising in everyday life, society, and the workplace. ACI 2(B) The student will use a problem-solving model that incorporates analyzing given information, formulating a plan or strategy, determining a solution, justifying the solution, and evaluating the problem-solving process and the reasonableness of the solution. ACI 2(C) The student will select tools, including real objects, manipulatives, paper and pencil, and technology as appropriate, and techniques, including mental math, estimation, and number sense as appropriate, to solve problems. ACI 2(D) The student will communicate mathematical ideas, reasoning, and their implications using multiple representations, including symbols, diagrams, graphs, and language as appropriate. ACI 2(E) The student will create and use representations to organize, record, and communicate mathematical ideas. ACI 2(F) The student will analyze mathematical relationships to connect and communicate mathematical ideas. ACI 2(G) The student will display, explain, and justify mathematical ideas and arguments using precise mathematical language in written or oral communication.</p>	<p style="text-align: center;">10 days</p>
<p>Corporate Accounting ACII 3(A) The student will analyze the articles of incorporation ACII 3(B) The student will communicate methods to account for the issuance of stock. ACII 3(C) The student will compute the number of shares of common stock to be issued on the conversion of convertible preferred stock. ACII 3(D) The student will compute dividends payable on stock. ACII 3(E) The student will understand that internal accounting controls exist to ensure the proper recording of financial transactions.</p>	<p style="text-align: center;">15 days</p>

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<p>Second Six Weeks</p>	
<p>Corporate Accounting <i>continue</i> ACII 3(F) The student will produce financial statements, including work sheets, income statements, statements of stockholders' equity, balance sheets, cash flow statements, and statements of changes in retained earnings. ACII 3(G) The student will discuss the nature of consolidated financial statements. ACII 3(H) The student will discuss the nature of corporate tax accounting. ACII 3(I) The student will perform accounting functions specific to corporate tax accounting, including calculating corporate taxes and target profits and preparing corporate tax returns.</p>	<p style="text-align: center;">15 days</p>
<p>Financial Statement ACII 4(A) The student will explain the nature of annual reports. ACII 4(B) The student will discuss the use of financial ratios in accounting and explain how this data impacts business decisions. ACII 4(C) The student will determine business liquidity, including current ratio, quick ratio, and cash ratio. ACII 4(D) The student will calculate business profitability, including gross profit margin, operating profit margin, net profit margin, cash flow margin, return on assets, return on investment, and return on equity, and analyze the relationships between these ratios.</p>	<p style="text-align: center;">10 days</p>
<p>Third Six Weeks</p>	
<p>Financial Statement <i>continue</i> ACII 4(E) The student will compute business efficiency ratios, including inventory turnover ratio, accounts receivable turnover ratio, accounts payable turnover ratio, average payment period, and average collection period. ACII 4(F) The student will determine business operating ratio. ACII 4(G) The student will calculate business capital structure ratios, including debt-to-equity ratio and debt service coverage. ACII 4(H) The student will compare financial ratios to industry benchmarks and past performance to identify key areas that need to be evaluated and improved. ACII 4(I) The student will formulate and present recommendations based on financial ratio comparisons using spreadsheet software, graphs, and charts that identify business strategies and solutions needed to improve financial performance.</p>	<p style="text-align: center;">5 days</p>

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<p>Managerial Accounting ACII 5(A) The student will explain the nature of managerial cost accounting including costs, and cost drivers.</p>	<p style="text-align: center;">5 days</p>
<p>Managerial Accounting Concepts ACII 5(B) The student will conduct cost-volume-profit analysis, including the use of linear regression data to determine the relationship between production and costs. ACII 5(C) The student will identify cost accounting systems such as job order costing, process costing, activity-based costing, and project costing. ACII 5(D) The student will calculate the cost of goods sold. ACII 5(E) The student will compute overhead rates. ACII 5(F) The student will apply overhead to jobs. ACII 5(G) The student will describe the nature of cost accounting decision making. ACII 5(H) The student will discuss the nature of cost accounting budgets. ACII 5(I) The student will explain and create a variance analysis. ACII 5(J) The student will discuss the nature of cost allocation. ACII 5(K) The student will compute variable costs and contribution margins for a product.</p>	<p style="text-align: center;">15 days</p>
<p>Fourth Six Weeks</p>	
<p>Managerial Accounting Concepts <i>continue</i> ACII 5(H) The student will discuss the nature of cost accounting budgets. ACII 5(I) The student will explain and create a variance analysis. ACII 5(J) The student will discuss the nature of cost allocation. ACII 5(K) The student will compute variable costs and contribution margins for a product.</p>	<p style="text-align: center;">3 days</p>
<p>Make-Or-Buy ACII 5(L) The student will determine relevant costs in make-or-buy and accept-or-reject decisions. ACII 5(M) The student will evaluate make-or-buy and accept-or-reject decisions to identify the best solutions for a business. ACII 5(N) The student will prepare written recommendations that identify make-or-buy and accept-or-reject solutions using empirical data to support and justify conclusions. ACII 5(O) The student will perform cost allocation functions. ACII 5(P) The student will prepare cost of production reports.</p>	<p style="text-align: center;">5 days</p>
<p>Corporate Finances ACII 6(A) The student will describe fundamental financial concepts involved in the management of corporate finances, including the nature of depreciation and cash flows.</p>	<p style="text-align: center;">10 days</p>

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<p>ACII 6(B) The student will analyze the need for efficient capital markets in corporate finance.</p> <p>Capital Budget</p> <p>ACII 6(C) The student will explore the capital budgeting process.</p> <p>ACII 6(D) The student will perform calculations necessary for capital budget decision making, including:</p> <p>ACII 6(Di) The student will calculate the initial investment associated with a proposed capital expenditure.</p> <p>ACII 6(Dii) The student will determine operating cash inflows.</p> <p>ACII 6(Diii) The student will determine terminal cash flow.</p> <p>Cash Planning</p> <p>ACII 6(E) The student will conduct cash-flow analysis to select an acceptable capital expenditure, including:</p> <p>ACII 6(Ei) The student will interpret the nature of relevant cash flow-analysis.</p> <p>ACII 6(Eii) The student will explain the nature of the payback period.</p> <p>ACII 6(Eiii) The student will calculate the payback period.</p> <p>ACII 6(Eiv) The student will explain the relationship between the internal rate of return and net present value.</p> <p>ACII 6(Ev) The student will calculate the net present value and future value.</p> <p>ACII 6(Evi) The student will calculate the internal rate of return.</p> <p>ACII 6(F) The student will explain the role of financial planning in corporate finance, including the financial planning process, short-term operating, and long-term strategic planning.</p> <p>ACII 6(G) The student will conduct cash planning, including:</p> <p>ACII 6(Gi) The student will explain the use of cash budgets.</p> <p>ACII 6(Gii) The student will copy with uncertainty in cash budgets.</p> <p>ACII 6(Giii) The student will prepare a cash budget.</p> <p>ACII 6(Giv) The student will evaluate a cash budget.</p> <p>ACII 6(H) The student will conduct profit planning, including pro forma income statements and balance sheets.</p> <p>ACII 6(I) The student will define and describe the nature of short-term financial management.</p>	
<p>Valuation</p> <p>ACII 6(J) The student will explain the role of valuation in making appropriate financial decisions for a company, including:</p> <p>ACII 6(Ji) The student will discuss the role of project valuation in capital allocation decisions.</p> <p>ACII 6(Jii) The student will compare methods for valuing flexibility.</p> <p>ACII 6(Jiii) The student will discuss the valuation implications in business finance.</p>	<p style="text-align: center;">9 days</p>

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<p>Capital Market ACII 6(K) The student will use capital market securities to secure financing for a company, including: ACII 6(Ki) The student will analyze models and methods to determine the best financing option for a company. ACII 6(Kii) The student will analyze the nature of corporate bonds. ACII 6(Kiii) The student will analyze and determining the cost of long-term debt. ACII 6(Kiv) The student will describe the issuance of stock from a corporation. ACII 6(Kv) The student will compare and contrast preferred stock and common stock. ACII 6(Kvi) The student will calculate the cost of preferred stock and common stock. ACII 6(Kvii) The student will compute leverage and debt to equity ratios. ACII 6(L) The student will explain the role of dividends in corporate finance, including forms of dividends and reinvestment plans. ACII 6(M) The student will describe the effect of a firm's dividend decisions on its external financing requirements. ACII 6(N) The student will illustrate the residual theory of dividends. ACII 6(O) The student will describe the impact of dividends on the value of the firm. ACII 6(P) The student will explain the nature of a dividend policy. ACII 6(Q) The student will explain factors to consider when deciding on the form of dividend distribution.</p>	
<p>Ownership ACII 6(R) The student will analyze ownership change transactions, including: ACII 6(Ri) The student will compare mergers and acquisitions. ACII 6(Rii) The student will explain the nature of hostile takeovers. ACII 6(Riii) The student will discuss issues that arise from mergers and acquisitions. ACII 6(Riv) The student will explain methods for evaluating potential merger/acquisition targets. ACII 6(Rv) The student will evaluate potential merger and acquisition targets. ACII 6(Rvi) The student will analyze the nature of restructurings.</p>	<p style="text-align: center;">5 days</p>

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Fifth Six Weeks	
<p>Laws & Regulation ACII 7(A) The student will describe and discuss regulations of accounting including: ACII 7(Ai) The student will understand the impact of the Sarbanes-Oxley Act of 2002 on accounting. ACII 7(Aii) The student will describe the role of the Securities and Exchange Commission in regulating the accounting industry. ACII 7(Aiii) The student will explain the state regulation of the accounting industry. ACII 7(Avi) The student will the impact of International Financial Reporting Standards (IFRS) versus Generally Accepted Accounting Principles (GAAP).</p>	13 days
<p>Fraud Case Study ACII 7(B) The student will identify and research a case study involving a fraud, compliance, or regulatory issue or possible scenario, including: ACII 7(Bi) The student will formulate questions to analyze the issue. ACII 7(Bii) The student will gather relevant source. ACII 7(Biii) The student will evaluate the validity and reliability of those sources.</p>	20 days
Sixth Six Weeks	
<p>Fraud Case Study continue ACII 7(Biv) The student will identifying and communicating which laws and regulations apply. ACII 7(Bv) The student will gather data supporting evidence of fraud or non-compliance with regulations. ACII 7(Bvi) The student will create a clear and coherent presentation, including the use of correct grammar, spelling, punctuation, and citation of resource materials.</p>	15 days
<p>Business Decision Making ACII 8(A) The student will use technology to acquire information such as the use of data mining and automated financial programs into accounting. ACII 8(B) The student will create a clear and coherent oral and written presentation that includes the use of correct grammar, spelling, punctuation, and citation of resource materials on a current topic in accounting using concepts learned in this course.</p>	15 days
Review & Final Exam	3 days