



Grade 11 – Financial Accounting (BAF3MI)

Year: 2019-2020	Block: Semester 2: Period B	Room: Rm. 536
Teacher: Mr. T.P. Brown	Teacher Contact Information: timothy_brown@wrdsb.ca (519) 634-5441	Teacher/Course Website: teachers.wrdsb.ca/mrbrown/courses/baf-3mi http://mrtpbrown.weebly.com/gr-11-accounting.html

Course Description

The first people a business hires are lawyers and accountants. Accounting is the language of business. It is difficult to imagine an organization or an individual that is not affected in some way by accounting. From the local corner store to the world's largest corporation, businesses use accounting to organize, understand, and communicate all aspects of their financial position. Ultimately, it is this understanding that helps people make wise business decisions. The integration of information technology and accounting software throughout the accounting curriculum will help prepare students for today's business environment. Students who learn not only the fundamentals of accounting, but how to think and apply that knowledge, will have the confidence to integrate accounting principles and practices into their work in a wide spectrum of careers.

Prerequisite: None

Essential Learnings and Core Competencies

Student success for the Gr. 11 Financial Accounting course may be achieved through demonstration of the following essential learnings and core competencies as developed for Business Excellence at Waterloo-Oxford D.S.S.:

1. **Financial Literacy (“Talk the talk”)** – I can articulate, explain, or demonstrate the language of accounting concepts related to fundamental and advanced accounting practices (the accounting cycle), internal control, financial analysis, ethics & decision making, technology impact, and careers.
2. **Communication (“Know your audience.”)** – I can use a variety of communication methods adapted for a variety of audiences to demonstrate my learning and understanding of accounting concepts related to fundamental and advanced accounting practices (the accounting cycle), internal control, financial analysis, ethics & decision making, technology impact, and careers.
3. **Critical Analysis (“Weigh your options.”)** – I can weigh my options by researching and critically analyzing a business situation, scenario, or case study as they relate to fundamental and advanced accounting practices (the accounting cycle), internal control, financial analysis, ethics & decision making, technology impact, and careers.
4. **Ethical Decision-Making (“Consider your impact.”)** – I can reflect upon or make ethical business decisions by considering their impact as they apply to fundamental and advanced accounting practices (the accounting cycle), internal control, financial analysis, ethics & decision making, technology impact, and careers.

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Essential Course Components

To earn this credit, all of the following **essential course components** must be completed:

Essential Learnings and Summative Evaluations	Product %	Strand %	✓
Term Work:			
<i>Financial Literacy:</i>			
- Fundamental Accounting Practices	10		
- Advanced Accounting Practices	10		
- Internal Control, Financial Analysis, & Decision Making	5		
- Ethics, Impact of Technology, & Careers	5		
<i>Financial Literacy Total</i>		30	
<i>Communication:</i>			
- Fundamental Accounting Practices	10		
- Advanced Accounting Practices	10		
- Internal Control, Financial Analysis, & Decision Making	5		
- Ethics, Impact of Technology, & Careers	5		
<i>Communication Total</i>		30	
<i>Critical Analysis:</i>			
- Fundamental Accounting Practices	7		
- Advanced Accounting Practices	7		
- Internal Control, Financial Analysis, & Decision Making	3		
- Ethics, Impact of Technology, & Careers	3		
<i>Critical Analysis Total</i>		20	
<i>Ethical Decision-Making</i>			
- Fundamental Accounting Practices	7		
- Advanced Accounting Practices	7		
- Internal Control, Financial Analysis, & Decision Making	3		
- Ethics, Impact of Technology, & Careers	3		
<i>Ethical Decision-Making Total</i>		20	
TERM WORK			70
Year-End Culminating Activity:			
- Summative Accounting Project	15		
- Final Exam	15		
SUMMATIVE			30
TOTAL GRADE			100

Topics of study include the following:

- Introduction to Accounting as a discipline
- Business Structures
- The Accounting Cycle for a service business
- The Accounting Cycle for a merchandise business
- Accounting for Sales Tax
- Computer applications in accounting & the impact of technology
- Internal control procedures
- Financial analysis and decision making
- Ethics and current issues
- Careers in accounting

Late and Missing Assignments:

It is important for students to develop good personal management skills (including time management, organization, and planning). These skills will be reflected in the **Learning Skills** area of the report card

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including: initiative, responsibility, organization, self-regulation, independent work, and collaboration. All of the Essential Course Components listed above must be submitted and/or demonstrated in order to earn this credit.

Attendance:

Attendance in classes is an important part of learning, and absences should be avoided. When a student is absent, a parent/guardian is expected to call the school's attendance line on the date of absence, or provide a note explaining the absence for the student to submit the following day. Students are responsible for what they missed during their absence.

Cheating and Plagiarism:

"Students are responsible for being academically honest in all aspects of their schoolwork" (*Assessment, Evaluation and Reporting Handbook 21*).

Students at Waterloo-Oxford D.S.S. will be responsible and only hand in assignments that are of their own work/creation to demonstrate that they have met the curriculum expectations. They will responsibly use sources when completing assignments, reports, and essays, and give credit to all sources. To cheat or plagiarize is to be dishonest with your teachers, peers, and sources, and yourself.

In the event that cheating or plagiarism occurs, the following consequences may be implemented, in consultation with administration, depending on the situation:

- The student will redo all or part of the assignment or assessment; or
- The student will complete an alternate assignment or assessment; or
- The student's work will be treated as a missed assignment.
- Additionally, the student may face disciplinary action (e.g., suspension, detention) and loss of access to academic awards and scholarship opportunities.
- Parents/guardians will be informed about the infraction and the consequences.

Please refer to the school website for more details on these policies and other academic procedures.



Signatures

Please sign below indicating you have read and understand the course outline requirements for successful completion of the **Grade 11 Financial Accounting** course. Please cut off and return this portion.

Course Outline: teachers.wrdsb.ca/mrbrown/courses/baf-3mi

Student Name (please print)

Parent/Guardian Name (print)

Date

Parent/Guardian Signature

Contact Information

Please indicate the email address(es) you wish me to use for information about the course and your son/daughter/child's progress.

Parent Email Address

Alternate Email Address

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