Accounting II builds on the foundation acquired in Accounting I, allowing students to extend their skills and knowledge in the subject. The course focuses on various managerial, financial, and operational accounting activities that require the formulation, interpretation, and communication of financial information for use in management decision making. Students use equations, graphical representations, accounting tools, spreadsheet software, and accounting systems in real-world situations to maintain, monitor, control, and plan the use of financial resources.

This course allows students to explore careers in accounting while learning financial skills applicable to any professional setting. Students engage in project-based activities such as analyzing financial statements, implementing the accounts payable and accounts receivable process, and determining payroll expenses and taxes. Active learning ensures that students continually focus on the technical and interpersonal skills necessary to prepare them for the workplace. In addition, students evaluate the roles and qualifications required for specific accounting careers, so they can identify opportunities that interest them.

Accounting II is a full-year advanced Career and Technical Education course applicable to programs of study in the finance or business management and administration career clusters. This course is built to state and national CTE standards. Students who successfully complete the course will be prepared to pursue certifications such as Associate in Regulation and Compliance, Certified Management Accountant, or Certified Quality Auditor.

This updated course was originally created for Apex Courses and is now available in Courseware.

Length: Two Semesters

Unit 1: Accounting Regulation and Ethics

Unit 2: Overview of Financial Accounting

Unit 3: Corporations and Other Types of Businesses

Unit 4: Financial Statements

Unit 5: Semester 1 Wrap-Up

Unit 6: Introduction to Managerial Accounting

Unit 7: Cost Accounting Analysis

Unit 8: Financial Planning

Unit 9: Capital Budgeting

Unit 10: Corporate Business Decisions

Unit 11: Semester 2 Wrap-Up

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