



York Region District School Board  
 Bur Oak Secondary School  
 Course Outline & Evaluation Profile 2019/2020



**Principles of Financial Accounting Grade 12 – Business Studies Department**

<b>Teacher:</b> Ms. Amanda Brinder <b>Phone:</b> (905) 202-1234 <b>Classroom:</b> 2013 <b>Office Room:</b> 2008	<b>Course Code:</b> BAT 4M1 <b>Credit Value:</b> 1.0 <b>Prerequisites:</b> BAF 3M1 <b>Subject Head:</b> Ms. Brinder
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**Course Description:**  
 This course introduces students to advanced accounting principles that will prepare them for postsecondary studies in business. Students will learn about financial statements for various forms of business ownership and how those statements are interpreted in making business decisions. This course expands students' knowledge of sources of financing, further develops accounting methods for assets, and introduces accounting for partnerships and corporations. An entrepreneurial perspective is frequently used to deliver course content in keeping with the diverse career paths accounting serves.

<b>Units of Study:</b> <b>Unit 1: The Accounting Cycle</b> <ul style="list-style-type: none"> <li>Demonstrate an understanding of accounting principles and practices;</li> <li>Demonstrate an understanding of the accounting cycle using computers for service and merchandising business;</li> <li>Demonstrate an understanding of ethics and issues in accounting</li> </ul> <b>Unit 2: Accounting Practices for Assets</b> <ul style="list-style-type: none"> <li>Demonstrate understanding of account for short-term assets;</li> <li>Analyse accounting for inventories;</li> <li>Demonstrate understanding of methods of accounting for capital assets</li> </ul>	<b>Unit 3: Partnerships and Corporations</b> <ul style="list-style-type: none"> <li>Demonstrate understanding of accounting in partnerships;</li> <li>Demonstrate understanding of accounting in corporations</li> </ul> <b>Unit 4: Financial Analysis and Decisions Making</b> <ul style="list-style-type: none"> <li>Compare methods of financing;</li> <li>Explain and interpret a corporation's annual report;</li> <li>Use financial analysis to analyse accounting data for decision-making purpose</li> </ul>
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<b>Assessments of Learning</b>	
<b>Evaluations Throughout Semester: 70% of final grade</b> <i>(Subject to change with advance notice given)</i>	
Assessment Type:	Categories Assessed:
→ Quizzes	K/U, A, T/I, & C
→ Tests	K/U, A, T/I, & C
→ Assignments	K/U, A, & C
→ Performance Problems	A
→ Independent Study Unit	K/U, A, T/I, & C
<b>Final Evaluation: 30% of final grade</b>	
→ Culminating Activity (15%)	
→ Final Examination (15%)	

**Achievement Categories & Weighting:**  
 Teachers will ensure that student learning is assessed and evaluated in a balanced manner with respect to the four categories, and that achievement of particular expectations is considered within the appropriate categories.

These categories will be weighted as follows:

Knowledge	20%
Thinking	15%
Communication	15%
Application	20%

**Assessment and Evaluation:**  
 -70% of final grade will be based on evaluations conducted throughout the course.  
 -30% will be based on final evaluations administered towards the end of the course

*(Refer to Assessments of Learning)*

Homework Partner 1: Name: _____ Phone #: _____ E-Mail: _____	Homework Partner 2: Name: _____ Phone #: _____ E-Mail: _____
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**Materials/Resources**  
 Student Textbook: Accounting Principles 3<sup>rd</sup> edition. (Weygandt 2009) John Wiley & Sons Canada, Ltd.

**Assessment, Evaluation and Communication of Student Learning and Achievement:** The primary purpose of assessment and evaluation is to improve student learning and to help students assume responsibility for their learning. Mid-semester and final marks are determined through evaluations or **Assessments of Learning** which typically occur towards the end of a unit and end of semester. During the learning process information about a student's learning is gathered and used by the teacher and student to inform decisions that affect goal setting and teaching in the classroom. The data gathered as **Assessment as Learning** and **Assessment for Learning** do not carry a mark weight but do play a crucial role in student success as they help inform the teacher about each student's progress. All types of assessments allow teachers to provide descriptive feedback that is clear, specific, meaningful, and timely to support improved learning and achievement.

**Learning Skills and Work Habits:** Responsibility, organization, independent work, collaboration, initiative, self-regulation) will be reported by a letter (E = Excellent, G = Good, S = Satisfactory, N = Needs Improvement). These skills and habits support a high level of success in meeting the course expectations in addition to contributing to the development of positive life and work skills for the future.

**Timely Completion and Submission of Assignments for Evaluation:** Students are responsible for providing evidence of their learning within established timelines. For students who know in advance that they are unable to complete an assignment/assessment, they must communicate with the teacher before the due date. For students who did not approach the teacher PRIOR to the due date for the assignment OR students who missed performance assessments (presentations, demonstrations, tests), the following interventions may be applied to address late and missed assignments where in the teacher's professional judgement it is appropriate to do so:

1. Talking with the student to determine why s/he was absent.
2. Completing a "Student Request for Extension Form". The student agrees to complete and submit the same or an alternative assignment or performance task on the newly negotiated date/time.
3. Asking the student to submit partly completed work if it can be assessed. This assessment may include giving feedback so that the assignment can be completed.
4. Planning appropriate interventions which may include additional support from the subject teacher, Guidance, Special Education, ESL, Student Success and Administration to further prepare the student for the assessment.
5. Contacting the student's parents/guardians and/or the student who is over 18, to make them aware of the situation and action plan for success.
6. Deducting 10% from the final mark of a late assignment/performance per day up to a maximum of 50%

Note: a mark of zero is recorded for missing assignments/performances if the student still does not submit evidence of learning after interventions have been applied/offered. Special circumstances may be discussed with teachers/administrators.

**Academic Honesty:** Students must provide original evidence of their learning and appropriately acknowledge the work of others. Plagiarism means representing someone else's ideas, writing, design or technical work as your own. Any use of the work of others (whether published, unpublished or posted electronically) must include proper reference, citation, or acknowledgement. Cheating is an attempt to gain an unfair advantage to misrepresent the student's learning in an evaluation or assignment. Plagiarism or Cheating in any of its forms (copying from another student or allowing someone to copy assignments/tests, using notes complete a test without the approval of the teacher, obtaining/stealing a copy of a test, ...) will result in behavioural and academic consequences because of its negative impact on the individual student's learning and the learning environment of other students. Students are expected to actively seek clarification and support to prevent cheating and plagiarizing. Please refer to the student agenda for more details.

**Attendance and Punctuality:** Regular attendance and punctuality contribute to student success and achievement; therefore, it is expected that students attend classes and be on time for each subject. If a student has an **anticipated absence** (e.g. field trip, sports event, medical appointment), it is expected that he/she speak with the teacher **prior** to the date to discuss alternative assessment arrangements or missed content.

In the case of **illness or family emergency** on a due date for an Assessment of Learning assignment/task, it is expected that the parent/guardian or the student (if 18 years or older) notify the classroom teacher.

**Technological Devices:** Bur Oak supports the use of technology to enhance learning, but the use of such electronic technology in the classroom is at the discretion of the teacher. Working together we can ensure the appropriate use of technology by all members of our school community. Occasionally students use their personal devices in the classroom without teacher permission and/or when teacher-directed instruction is occurring. When this happens, the learning environment is disrupted for all. It is expected that the student will put the device away immediately upon the first request by the teacher. Should the student disregard the initial request, the teacher may contact parents/guardians and/or refer the student to the office.

*I have read and understood the above guidelines.*

Student Name: (please print) \_\_\_\_\_ Student Signature: \_\_\_\_\_

Parent Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*The above guidelines were informed by the YRDSB document, 'Assessment, Evaluation and Communication of Student Learning and Achievement, 2011' and 'Growing Success: Assessment, Evaluation and Reporting in Ontario Schools, Ontario Ministry of Education, 2010.'*