

BAF3M Course Outline
Canterbury High School
Ottawa-District School Board

Department: Business

Course Code: BAF3M

Course: Introduction to Financial Accounting, Grade 11, University/College

Credit Value: 1.0

Teacher: T. Allen

Course Overview (110 hours):

This course introduces students to the fundamental principles and procedures of accounting. Students will develop financial analysis and decision-making skills that will assist them in future studies and/or career opportunities in business. Students will acquire an understanding of accounting for a service and a merchandising business, computerized accounting, financial analysis, and ethics and current issues in accounting.

Strands and Overall Objectives:

Fundamental Accounting Practices

By the end of this course students will describe the discipline of accounting and its importance for business, describe the differences among the various forms of business organization and demonstrate an understanding of the basic procedures and principles of the accounting cycle for a service business.

Advanced Accounting Practices

By the end of this course students will demonstrate an understanding of the procedures and principles of the accounting cycle for a merchandising business, demonstrate an understanding of the accounting practices for sales tax and apply accounting practices in a computerized environment.

Internal Control, Financial Analysis and Decision-making

By the end of this course students will demonstrate an understanding of internal control procedures in the financial management of a business, evaluate the financial status of a business by analysing performance measures and financial statements and explain how accounting information is used in decision making.

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Resources:

Curriculum Guidelines:

<http://www.edu.gov.on.ca/eng/curriculum/secondary/business1112currb.pdf>

Textbook:

Accounting 1 6th ed. By Syme & Ireland

Assessment and Evaluation:

Student progress will be assessed through a variety of tests, quizzes, assignments, case studies, presentations, group work, articles, debates, journals, reports, discussions, projects, reports, among others, that are conducted throughout the course.

70% of the final grade will be based on the following:

Knowledge/Understanding	23%
Thinking/Inquiry	12%
Communication	12%
Application	23%

30% of the final grade will be based on a final evaluation that will be administered at or towards the end of the course. This summative evaluation will take the form of an **examination (20%)** and a **rich performance task summative assignment (10%)**.

Attendance:

Because regular attendance is an integral part of learning and assessment, irregular attendance may jeopardize a student's ability to earn a credit in a particular course. Students will be responsible for all materials studied in classes. Teachers will assist students in catching up but are not expected to re-teach the missed work.

Learning Skills:

The report card provides a record of the learning skills demonstrated by students in every course, in the following five categories: **Works independently, Teamwork, Organization, Work Habits, and Initiative**. The separate evaluation and reporting of learning skills in these five areas reflects their critical role in student achievement of the curriculum expectations.

Academic Honesty:

If a student participates in academic fraud (e.g., cheating on tests, plagiarism in assignments), he/she is deemed not to have met the expectations associated with that particular grading activity.