

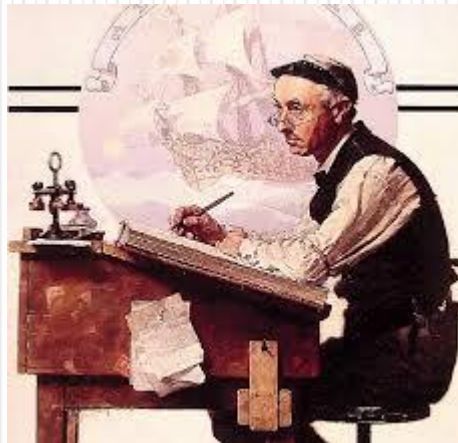


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**MOELLER**

# ACCOUNTING

## BU473 (HONORS)

**Mr. James R. Bauer,**  
B.S. Edu. The Ohio State University  
M.Ed. University of Cincinnati



# Accounting (HONORS)

## Course Information:

1. Information Technology / Business
2. Year long (One (1) academic credit; three (3) college semester credits)
3. Seniors ONLY
4. Only students who have previously and successfully completed an Advanced Placement course.
5. Pre-requisites

Must have previously and successfully completed an Advanced Placement course. Accounting (HONORS) is a “labor-intense” course and by successfully completing an academically rigorous course you have proven to be productive.

6. Final acceptance is only provided by Mr. Bauer.



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# Accounting (HONORS)

## Course Description:

**Accounting (HON)** is a college level, highly rigorous course in financial analysis. The course will complete an accounting cycle, i.e. analysis, recording, journalizing, posting, preparing financial statements, adjusting, and closing for a cycle. The focus will be on the corporate and pass-through forms of business. The purpose of accounting is to provide meaningful financial information to individuals and institutions that have an interest in the business. Students may elect to enroll (through dual enrollment) and receive 3 college semester credits that are transferrable to any public college in the State of Ohio through Cincinnati State and Technical College. A prerequisite of successful completion of an advanced placement course is required.



# Accounting (HONORS)

## Academic Requirements:

**Keys to academic success in Accounting (HON):** This is not a class that requires proficiency in higher math. Although numbers oriented, the math is basic. What is important is the ability to organize and analyze information. Because this class is taken with some lecture and homework is not turned in for credit, ***a high level of self-discipline is required*** to successfully complete this course. You cannot afford to get behind in your assignments and to ensure this, set up a study schedule that regularly allows for work on the assigned material in a timely manner. There is a saying that “to understand accounting, you must *do* accounting.” Colleges expect for every one hour of class you should expect three hours of required homework. Although the homework will not be submitted for grading, the success you will achieve on the quizzes and tests are directly related to your effort and understanding in completing your homework assignments.

**The following is taken from the Ohio Board of Regents requirements for this course and Archbishop Moeller High School will follow these.**

OBU010-INTRODUCTION TO FINANCIAL ACCOUNTING

Financial Accounting TAG Finalized 11-06-14

Credit Hours: 3-4 Semester Hours

Related TAG: Business

**Learning Outcomes and Academic Skills:** Any introductory course of study in financial accounting that is included in the Business Transfer Assurance Guide must use business-related material to develop the following general learning outcomes and academic skills:

- 1. Comprehend the broad role that accounting information plays in the economy\*
- 2. Comprehend the nature, purposes and use of basic financial statements by all stakeholders\*
- 3. Use the language of accounting and apply the important concepts on which financial reporting is based\*
- 4. Analyze the impact of basic business transactions on the financial statements of a business corporation\*
- 5. Compile basic financial statements for a simple corporate business entity\*
- 6. Evaluate the financial performance of a simple corporation on the basis of its financial statements\*

# Accounting (HONORS)

- Why should the student take this course?

Accounting is the *language of business*, so even if you are not considering accountancy as a major, this course is **required** for any business major.

- What will the student gain from the course?

You may elect (and most students do since there currently is no cost to the student), to enter the dual enrollment program via Cincinnati State College and receive three (3) semesters of college credit transferrable to any public university in the State of Ohio. This is mandated by Ohio's Board of Regents. For more information, go to Ohio's Board of Regents web site and search for Transfer Assurance Guide (TAG) courses.



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