



A. Y. Jackson S. S.
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BAT4M Financial Accounting Principles Grade 12

General Course Information

Prerequisite:	Grade 11 Accounting, BAF3M
Department:	Business Studies Department
Extra Help:	By Appointment
Textbook and Replacement Cost:	Accounting Principles, Fourth Canadian Edition
Material Required:	3-Ring Binder
Course Fee:	Non applicable

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.

The course is organized into 4 strands:

- The Accounting Cycle
- Accounting Practices for Assets
- Partnerships and Corporations
- Financial Analysis and Decision Making

A detailed list of the course expectations can be found at:

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

Assessment and Evaluation

To promote student success, ongoing assessment and feedback will be given regularly to the students. A variety of assessment and evaluation strategies will be used in this course such as case studies, assignments, projects, presentations, tests and quizzes. Expectations will be evaluated based on the provincial curriculum expectations and the achievement levels outlined in the ministry document.

Expectations are organized into four categories of knowledge and skills:

Knowledge and Understanding
Thinking
Communication
Application

Each student's final mark will be in the form of a percentage grade based on their achievement in the 4 categories on the achievement chart. The breakdown of the final mark is as followed:

Term Evaluation	70%
Final Evaluation	30%

The final Evaluation will be completed during the final 6 weeks of the course and may include a variety of summative activities including an exam, a presentation, a seminar, or an essay or another writing assignment.

In addition to students' performance in the achievement categories, students will also be assessed on their performance in the following learning skills:

- Responsibility
- Organization
- Independent Work
- Collaboration
- Initiative
- Self-Regulation

For specific policies on assessment and evaluation, and academic honesty, please refer to *School Procedures* in the student agenda.



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Students will be given numerous and varied opportunities to demonstrate the full extent of their achievement of the curriculum expectations across all four categories of knowledge and skills:

<p>Knowledge and Understanding <i>Subject-specific content acquired in each course (knowledge), and the comprehension of its meaning and significance (understanding)</i></p>	<p>Knowledge of content (e.g., facts, terms, definitions, procedures). Understanding of content (e.g., concepts, principles, theories, relationships, methodologies and/or technologies)</p>
<p>Thinking <i>The use of critical and creative thinking skills and/or processes.</i></p>	<p>Use of planning skills (e.g., focusing research, gathering information, selecting strategies, organizing a project) Use of processing skills (e.g., analysing, interpreting, assessing, reasoning, generating ideas, evaluating, integrating, synthesizing, seeking a variety of perspectives, forming conclusions) Use of critical/creative thinking processes (e.g., evaluation of business situations, problem solving, decision making, detecting bias, research)</p>
<p>Communication <i>The conveying of meaning through various forms</i></p>	<p>Expression and organization of ideas and information (e.g., clear expression, logical organization) in oral, visual, and written forms, including electronic forms (e.g., presentations, charts, graphs, tables, maps, models, web pages, spreadsheets, flyers, financial statements, letters, memos, reports). Communication for different audiences (e.g., peers, business clients, company supervisor) and purposes (e.g., to inform, to persuade) in oral, visual, and written forms, including electronic forms. Use of conventions, vocabulary, and terminology of the discipline in oral, visual, and written forms, including electronic forms</p>
<p>Application <i>The use of knowledge and skills to make connections within and between various contexts</i></p>	<p>Application of knowledge and skills (e.g., concepts, procedures, processes, use of technology and materials) in familiar contexts. Transfer of knowledge and skills (e.g., choice of tools and software, ethical standards, concepts, procedures, technologies) to new contexts. Making connections within and between various contexts (e.g., connections between business studies and personal experiences, opportunities, social and global challenges and perspectives; cross curricular and multidisciplinary connections)</p>