



Brantford Collegiate
Institute and Vocational
School

BAF 3M: Financial Accounting Fundamentals

Description: 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.

Teacher: Mr. P. Lovett

By the end of this course, you will:

- Demonstrate an understanding of the basic procedures and principles of the accounting cycle for a service business
- Apply accounting practices in a computerized environment
- Demonstrate an understanding of internal control procedures in the financial management of a business
- Evaluate the financial status of a business by analyzing performance measures and financial statements.
- Assess the role of ethics in, and the impact of current issues on, the practice of accounting.

Outline of Units:

- Unit 1:** Fundamentals of Accounting
- Unit 2:** The Accounting Cycle
- Unit 3:** The Merchandising Business
- Unit 4:** Decision Making, Ethics & Careers in Accounting

UNIT 1: Fundamentals of Accounting

By the end of the unit, you will:

- describe the discipline of accounting and its importance for business
- describe the differences among the various forms of business organization
- demonstrate an understanding of the basic procedures and principles of the accounting cycle for a service business

Unit Assessments:

1. Service Business Transactions assignment
2. Transactions & Financial Statements final unit summative
3. Fundamentals of Accounting Test

UNIT 2: The Accounting Cycle

By the end of the unit, you will:

- demonstrate an understanding of the procedures and principles of the accounting cycle for a service business
- Demonstrate an understanding of the accounting practices for sales tax
- Apply accounting practices in a computerized environment
- Assess the impact of technology on the accounting functions in business

Unit Assessments:

4. GAAP Research and Presentation
5. Simply Accounting Intro Activity
6. Journalizing and Posting Test
7. HST Sales Activity
8. Accounting & Microsoft Excel - Financial Statements assessment
9. Finalizing the Accounting Cycle Unit Test

Baf 3m Accounting Chapter Solution

Michael Seilmaier



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