

ACCOUNTING I Syllabus



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Text: Century 21 Accounting, 8E
Software: Moodle, MS Excel
Grades: posted online
Interactive Website: www.accountingextra.swlearning.com

Course Description

Accounting I is an introductory course designed for everyone. You will discover how a business runs financially and makes a profit. It lays the foundation for the four-course accounting program by teaching you how to analyze and record basic accounting transactions using a manual as well as computerized system. You will complete many hands-on activities and apply accounting concepts as you work through a realistic service business simulation. You will also study the importance of personal and business ethics related to the accounting profession.

Essential Learner Outcomes

Students will understand...

- ✚ that items need to be classified as assets, liabilities, owner's equity, revenue, or expenses in the fundamental accounting equation
- ✚ that transactions are analyzed from the source documents
- ✚ how to apply debit and credit rules when journalizing transactions into the general journal
- ✚ financial data is transferred from the general journal to the general ledger accounts
- ✚ how to prepare a worksheet to check the accuracy of the ledger accounts, make adjustments, and organize data for the financial statements
- ✚ how to prepare financial statements from the data on the worksheet
- ✚ adjusting and closing entries are made in the general journal at the end of the accounting period
- ✚ how to use and maintain a business checking account, reconcile bank statements, and prove the cash general ledger account

Methods of Instruction

Accounting concepts will be presented by the teacher followed by practice by students using MS Excel on the computer. Some time will be given in class for this practice, but homework will be required if you are not done. Homework will be printed and submitted and checked or collected on a regular basis and evaluated for completeness and accuracy. Tests will be given after most chapters. The computer will be incorporated into the curriculum using MS Excel Spreadsheets.

Grading

Students will be graded according to the following grading scale:

93-100	A	78-79	C+	60-62	D-
90-92	A-	73-77	C	Below 60	F
88-89	B+	70-72	C-		
83-87	B	68-69	D+		
80-82	B-	63-67	D		

Grades will be entered frequently, and students can check their grades online regularly. The following is a breakdown for grade calculation:

80%	Tests (70% Chapter Exams – 10% Common Summative Assessment)
20%	Daily Problems/In-class activities

Assignments

- Daily work and assignments will be graded on a 4-point scale and constitute 20% of final grade.
- **Chapter Test retakes will only be allowed if ALL chapter assignments have been turned in and remedial work has been completed. Remedial work expected will include but not be limited to Chapter Review Quiz (Moodle) completed until all responses correct, all chapter problems (daily work) and projects completed and revised and completed correctly for full-credit, hand-written test corrections with explanations submitted, and evidence of written notes taken from course textbook and lecture.**
- In order to revise and receive additional credit for graded daily assignments, problems must be revised using MS Excel and printed. Print outs should then be submitted for grading. **Absolutely no hand-written corrections of daily work will be accepted for credit.**

Make-up Work:

- It is your responsibility to obtain any make-up assignments. SEE MOODLE.
- In-class activities may be made up.

Attendance & Tardies:

- Please show all passes from guidance office, etc., to me at the beginning of the class period. **AHS attendance policy is strictly followed.**
- Please be in your seats when the final bell rings. Tardy is any time after the bell.
- Please do not ask to leave the class in the middle of a presentation or class activity or get up.

Extra Help and Extra Credit

Extra help can be scheduled with me before or after school so just ask if you are having trouble understanding. I am in the BE office area before and after school so please stop by. Extra Credit is not available.

Guidelines:

- You are not allowed to use the phone during class time. You may ask my permission to use the phone during class if you feel you are in a situation that needs immediate attention.
- **RESPECT** yourself, the teacher and your classmates i.e., only one person should be speaking at a time and everyone else should be listening.
- **RESPONSIBILITY**—Come to class prepared for the day's activities. Always bring required materials.

Materials Needed:

- A **pocket folder** to organize the material for this course is required.
- **Loose-leaf paper** or a **notebook** is needed for assignments and notes.
- **Calculators** will be needed for most assignments. If you do not have one, a calculator will be provided.
- It is essential that you bring a **pen or pencil**, your **calculator**, and your **folder and notebook** with you every day.