

Accounting I Course Syllabus

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Course Description:

The prime objective of this course is to introduce students to the double-entry system of accounting for a sole proprietorship by using real-world applications and connections. Other important objectives include the following:

- To help students develop personal and professional skills for school and work.
- To help students understand the relationship between the manual system of accounting and a computerized system.
- To help students find success in accounting.
- Senior students can receive 1 math credit.

Course Content:

- Exploring Careers
- World of Business and Accounting
- Business Transactions and the Accounting Equation
- Transactions that Affect Assets, Liabilities, and Owner's Equity
- Transactions that Affect Revenue, Expenses, and Withdrawals
- Recording Transactions in a General Journal
- Posting Journal Entries to General Ledger Accounts
- The Six-Column Worksheet
- Financial Statements for a Sole Proprietorship
- Completing the Accounting cycle for a Sole Proprietorship
- Cash Control and Banking Activities

Required Materials:

- Internet access
- Pencil and/or pen
- Notebook
- Calculator (Optional)

Classroom Policy and Procedures:

- Be respectful of teacher, classmates, and school property
- No food, candy, or drinks in the computer lab
- Be prepared with necessary materials
- Follow the School's handbook and Acceptable Use Policy
- Do not change computer desktop (screensavers, backgrounds, icons, etc.)
- Downloading is not acceptable
- Internet access is for educational purposes **ONLY**
- No cell phone, iPod (mp3), or other electronic devices during class period
- Do your own work. No cheating or plagiarizing.

Grading Policy:

A student's grade will be based on a combination of assignments and quizzes/tests. Students are accountable for turning in assignments and quizzes/tests on the scheduled due date. Late assignments and tests/quizzes will **NOT** be accepted. However, in the case of an excused absence, the student will need to contact the instructor to make arrangements for an extension. Students/Parents/Guardians may also check student's progress on PowerSchool.

- **Assignments/Homework:** 40% of student's grade
- **Quizzes/Tests:** 60% of student's grade

Students are required to complete their own work. Students who cheat/plagiarize will receive a zero score on the assignment/quiz/test or may be expelled from the class. (Typing anything on another student's computer, using another student's assignment, modifying or printing another student's assignment, or copying from another student are all examples of cheating/plagiarizing.)

Absences:

Students must come in during lunch or after school to obtain any makeup work. NO makeup work will be handed out during class. Students are accountable for turning in assignments on the due date. **Late assignments will not be accepted.** Students will also be responsible to make arrangements with the instructor to makeup quizzes/tests.