

Accounting I

The Mission of Hermon High School is to prepare students for personal success in college, work, and community.

2017-2018

Room 216

Instructor: Mrs. Margie Deabay

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Grading: See below

Website: www.hermonhs.org

Course Requirements:

Offered to grades 10, 11, 12

Course Description:

Accounting is the language of business. This course is a must for students considering furthering their education in the field of business. Upon completion of this course, students will have a solid foundation in the theory of debits and credits, the accounting equation, the accounting cycle, the analysis of journalizing of transactions, accounting principles involving preparing worksheets, journalizing posting, preparing payroll, taxes, financial statements. After completion of this course, students will be eligible to earn three college credits upon passing of the college exam.

Textbooks, Reading Materials, Websites, Computer Programs, etc.

South-Western Century 21 – General Journal, Working Papers and Study Guide

Specific Learning Objectives/ Outcomes:

Students evaluate strategies to improve skills that lead to lifelong learning and success in the classroom, and the achievement of school/work, work and career, and personal life goals.

Students determine and apply effective decision-making strategies for accomplishing short-term and long-term goals related to *school-to-school* and *school-to-work* decisions.

Format / Procedures / Behavior Expectations / Conduct:

See attached.

Grading Procedures:

Formative assessments are used to provide important feedback to the teacher—as well as the student—regarding the student's current level of achievement on a particular standard. This formative work will help identify where and when a student requires additional instruction and on those areas a teacher needs to focus his/her instruction. The feedback from formative assessments is NOT included in a student's final grade. 2

Formative assessments will be reported using the following guide:

4 = Excellent. The work not only fulfills expectations, but goes beyond in quality and/or quantity. Important information is included that is interesting and enhances the understanding of the topic. The work is neat and easy to follow.

3 = Satisfactory. The work is complete and fulfills expectations. The information is important and shows understanding. The work is neat and easy to follow.

2 = Room for improvement. The work may not be complete. It does not fulfill the expectations and requirements. The information included is common, redundant, or not relevant to the topic. There are issues with the presentation of the work. This work may have to be redone.

1 = Unsatisfactory. The work needs to be redone. Part or parts are not complete. It does not fulfill minimum requirements or expectations. The information is not relevant to the topic. There are issues with the presentation of the work.

Summative assessments are the student's opportunity to demonstrate his/her level of understanding or skill on a particular standard. Summative assessments may take the form of a written exam, student presentation, project, student performance, etc. If needed, a student will have multiple opportunities—as agreed upon by the teacher and student—to demonstrate successful achievement on a particular standard. The student's scores on summative assessments are what determine his/her final grade.

Academic Integrity

Each student in this course is expected to abide by the Hermon High School Handbook /Code of Conduct. Any work submitted by a student in this course for academic credit will be the student's own work.

Cheating: Whether a student gives or receives information during an examination or on an assignment the offense is the same. Both the student who copied work from another student and the student who gave material to be copied will both automatically receive a zero for the examination or assignment. In addition, any student referred to the office for cheating will be subject to progressive disciplinary action ranging from detention – suspension.

Plagiarism: Plagiarism is the willful act of copying someone else's work or idea and presenting said work as your own – this includes failure to cite said work. Plagiarism will not be tolerated. Students will receive a grade of zero for plagiarized work. In addition, any student referred to the office for plagiarism will be subject to progressive disciplinary action ranging from detention – suspension.

Tentative Course Schedule: (May change to accommodate student/class needs)

Units Major Topic(s) Assignments Assessments Cycle 1 Sept. - January Simulation	Accounting for a Service Business Organized as a Proprietorship Simulation covering transactions completed by a service business organized as a proprietorship	Chapter Applications, Mastery, Challenge problems. Chapter Study Guides. Journalize, prepare bank statement, reconcile, prove cash, post to general ledger, prepare trial balance, record adjustments, complete work sheet, complete financial statements, journalize and post adjusting entries, prepare post-closing trial balance.	Chapter Test Reinforcement Activity Completed simulation, Audit Test
Cycle 2 Simulation	Accounting for a Merchandising Business Organized as a Partnership Simulation covering transactions completed by a merchandising business organized as a partnership.	Chapter Applications, Mastery, Challenge problems. Chapter Study Guides. Record transactions in special journals, post to ledgers, record payroll, record payroll entries, prepare schedule of accounts receivable and payable, complete a work sheet with adjustments, prepare financial statements, journalize adjusting and closing entries, prepare a post-closing trial balance.	Chapter Tests, Reinforcement Activity Completed simulation, Audit Test