

# **COURSE SYLLABUS: ACCOUNTING**

**INSTRUCTORS NAME:** Scott Hardison

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**GRADE LEVEL:** 10, 11 or 12

**SEMESTERS(S):** 1

**COURSE DESCRIPTION:** This class will focus on basic fundamentals and terminology of accounting, keeping financial records and summarizing them for interpretation through financial reports. We will explore different accounting careers as well as learn how accounting relates to the overall operation of a business. Once basic accounting procedures are learned, students will complete some activities using accounting software.

## **UNITS OF STUDY (Focus)**

Accounting for a Service Business organized as a Proprietorship

Accounting for a Merchandising Business organized as a Corporation

Accounting for a Merchandising Business organized as a Corporation – Adjustments and Valuation

Additional Accounting Procedures

## **COURSE LEARNING OBJECTIVES: Students will be able to:**

- Identify accounting concepts and terms related to both a service and merchandise business
- Analyze transactions into debit and credit parts
- Journalize and post transactions
- Prepare financial statements
- Prepare payroll records (accounting, taxes and reports)
- Collect, journalize, post, and analyze data related to uncollectible accounts
- Students will relate accounting principles and practical applications by completing a computer simulation that challenges them to operate a service business organized as a proprietorship.

## **STUDENT REQUIREMENTS:**

1. Students are expected to attend class every day and to do all required work.
2. Students are expected to take all quizzes and tests.
3. Students are expected to submit all required work on time and in acceptable form.
4. Students are responsible for all work and notes missed because of an absence for any reason. Ample make-up time will be allotted for those students who were absent.
5. Late assignments will be accepted 3 days after the due date, however, the penalties are as follows:
  - \* 1 day late – 10%off
  - \* 2 days late – 20%off
  - \* 3 days late – 30%off

## **SUPPLIES:**

- Textbook – teacher provided (Century 21 Accounting – General Journal)
- Workbook – teacher provided
- Notebook
- Pencil
- Calculator

## **GRADES:**

Students will be graded on daily assignments, study guides, quizzes and tests. Students will be allowed to re-take one test per quarter. The student must re-take the test before the date of the next test.