

Accounting I

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

2023-24

Room 216

Instructor: Mrs. Margie Deabay

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Grading: See below

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:

Summative Assessments Retake

- Students have the opportunity to retake summative assessments.
- The student must submit a retake form to the teacher within five (5) school days of the date that the summative assessment score is reported to the student.
- The highest score a student can receive on a retake or late assessment is a 75.
- The score achieved on a retake will replace the current score (even if the score is lower).
- If a student is making up a test from an absence, that assessment will be graded up to 100.

Grading of Formative Assessments

- Formative assessments will count as 30% of the grade.
- Formative assessments may be scored on either a 0-100 scale or a 0-4 scale.
- The 0-4 scale will be represented in Power School as 4=100, 3=87, 2=77, and 1=67.
- The method of scoring of formative assessments will be determined by assignment.

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. 3

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