

## Principles of Accounting Syllabus

Teacher: Mrs. Weser

mweser@peninsulacatholic.com

Room: 216

http://mrsweser.weebly.com

**Note from the teacher:** *Welcome to Accounting. I am so excited to have you in this class. This term we will have a lot of fun as we learn the language of business: Accounting. This course is designed to challenge you to think through problems as you apply knowledge to “real-life” situations. Ask questions and be an active part of the class! My goal is to help you learn as much as you can. If you have problems or need help, please don’t hesitate to come see me. I will either help you or find someone else who can help you.*

**Course Description:** This course will address accounting principles and procedures. Students will begin their exploration with the concept of debits and credits and maintaining a ledger. This will then translate into solving accounting problems using a computerized accounting system, QuickBooks. Emphasis is on the preparation and understanding of financial statements and the role of financial information in business decision-making.

### Course Outline:

1 <sup>st</sup> 9-weeks	2 <sup>nd</sup> 9-weeks
You and the World of Accounting	Accounting for Purchases and Cash Payments
World of Business and Accounting	Special Journals: Sales and Cash Payments
Business Transactions and Accounting Equation	Special Journals: Purchases and Cash Receipts
Transactions that affect Assets, Liabilities & Owner’s Equity	Adjustments and the 10-column worksheet
Transactions that affect Revenue, Expenses, & Withdrawals	Financial Statements for Corporation
Recording transactions in the General Journal	Recording Business Transactions in Special Journals
Posting Journal entries to General Ledger Accounts	TEST 4
TEST 1	Completing Accounting Cycle for Merchandising Corporation
6-Column Worksheet	Accounting for Publicly Held Corporation
Financial Statements for Sole Proprietorship	Cash Funds
Completing Accounting Cycle for Sole Proprietorship	Plant Assets and Depreciation
Cash Control and Banking Activities	Uncollectible Accounts Receivable
TEST 2	Inventories
Payroll Accounting	Notes Payable and Receivable
Payroll Liabilities and Tax Records	TEST 5
TEST 3	Intro to Partnerships
Accounting for Sales and Cash Receipts	Financial Statements and Liquidation of Partnership
MIDTERM	Completing Accounting Cycle for Partnership
	Ethics in Accounting
	FINAL EXAM

### Requirements and Expectations for the course:

- Attendance:** Arrive to class on time, and promptly report to your seat, ready to begin. Roll will be taken immediately after the tardy bell. Students arriving last must have a note. Students with an unexcused tardy will receive a demerit. **PLEASE NOTE:** All of the QuickBooks activities for this class are completed during class time. It is essential that you be in class. If you must miss a class, it is your responsibility to schedule time **AFTER SCHOOL** to make up the class time.
- Respect:** This course is built on mutual respect. Please do not disrespect the teacher by breaking school rules. Remember to be in your best dress code compliance when you enter room 216 and refrain from

eating or drinking in the class room. Please respect the computer equipment in the room. Absolutely no eating or drinking at a computer. Deliberate misuse of a computer will result in disciplinary action. Following the rules has its rewards!

- Blended Learning:** Blended learning exercises provide you with the opportunity to interact with other students to gain knowledge and work through difficult projects. Learning to work with and gain knowledge from other designers is an important step to success. It's OK to ask others for help on class work problems.
- Critical Thinking:** You are expected to use critical thinking and creative problem solving to complete exercises and to apply these concepts to the more advanced problems you find throughout the course.

**Materials (to be brought to class every day, with exception of ream of paper)**

- Textbook:** *Glencoe Accounting: First Year Course*, by Donald Guerrieri © 2007 **AND** *Glencoe Accounting Study Guide and Working Papers (Ch. 1-29)*
- Pens** (blue or black)
- Pencils** (Work done in Working papers is to be done in pencil!)
- A notebook & paper** with a section for thought questions, notes, class work, homework, quizzes, and handouts.
- 4-function **calculator** (graphing calculators will NOT be allowed on tests/quizzes)
- 1 ream of **copy paper** (20# or 24# white) *To be brought in during the 1<sup>st</sup> week*

\*\*\*NOTE: Failure to bring the proper materials to class will result in a loss of 10 points on the day's class work assignment.\*\*\*

**Grades:**

1<sup>st</sup> 9 weeks      50%  
 2<sup>nd</sup> 9 weeks      50%      the 1<sup>st</sup> 9 weeks and 2<sup>nd</sup> 9 weeks grade are combined for your final grade

<i>1<sup>st</sup> 9 weeks</i>		<i>2<sup>nd</sup> 9 weeks</i>	
Class work & Homework	20%	Class work & Homework	20%
Quizzes	15%	Quizzes	15%
Tests	35%	Tests	35%
Current Events	10%	Current Events	10%
Midterm Exam	20%	Final Exam	20%

**Forms of Evaluation:**

- CLASS WORK** assignments will be given most days and are to be completed during class time and handed in at the end of class. The majority of these assignments will be completed using QuickBooks computer software and will be saved in the designated folder. Failure to save in the correct folder is the same as not turning it in! (some assignments may carry over to several days)
- HOMEWORK** will be assigned each night. Homework is due at the beginning of the next class. (unless otherwise noted)
- Approximately 1 **QUIZ** per chapter will be given. Most of the time, they will be open notes.
- There will be 5 **TESTS**. Each test will have an objective section and a practical section.
- CURRENT EVENTS:** Each week, students are to read at least one article from a business magazine or newspaper, write a 1-page summary of the article and present their findings to the class. Current Events are due **EVERY FRIDAY**.
- A comprehensive **MID-TERM EXAM** will be given which will include written questions and practical activities.
- A comprehensive **FINAL EXAM** will test the students' mastery and application of basic accounting principles.

**Late work:**

- Class work is due at the end of class. Work handed in late will lose 20% the first day it is late, another 10% the second day and after the second day will receive a zero.
- Homework is due at the beginning of class. Late homework will not be accepted and will receive a grade of zero.

**Absences and Student Responsibility for Make-up Work:**

- Work assigned prior to student's absence will be due when the student returns.
- Work assigned during a student's absence will be due on a date agreed upon by the teacher and the student.
- Planned absences (family trips, sports activities, etc.) require the student to inform the teacher in advance and develop a plan for completing all work to be missed.
- Missed tests, quizzes will be made up **after school** on the day after the student returns unless otherwise coordinated with the teacher.
- If you must miss a class, it is your responsibility to schedule time **AFTER SCHOOL** to make up the class time.

**PCHS Honor Code**

The PCHS Honor code is based on the premise that PCHS students will not cheat, lie, or steal, nor tolerate those who do. Plagiarism means to steal and use the ideas or writings of another as one's own, and thus it will not be tolerated on any written assignments completed inside or outside of the class. In the same light, copying computer assignments completed by another classmate is a violation of the honor code. Written work will be submitted to turnitin.com for detection of plagiarism. During the course, students will hand write "I abide by the Honor Code" on written assignments and tests with a signature following the statement.

**Classroom Rules**

Being in this classroom is a privilege. We all need to be respectful of the equipment in this room:

- Every class will begin at the desks in the center of the room. Please sit in your assigned seat and only move to the computers when instructed to do so.
- The computers are to be used for classroom assignments only. Students not actively working on an assignment for this class are not to sit at a computer.
- No food or drink will be allowed near the computers.
- No games or other programs are to be loaded on the computers.
- Game playing, IMing, playing music, and surfing the internet without instruction to do so during class time will not be tolerated.
- Please leave your bags, jackets and other personal effects at your desk. Only take the items you need to complete the assignment to the computer area.

**Consequences:**

- First offense: verbal warning
- Second offense: computer will be turned off and student will receive a 0 on the day's assignment
- Third offense: action will be taken to remove student from class

Note: If student loses computer privileges due to misuse of the computers here at school, all missed QuickBooks work assigned during the time frame will receive a zero for a grade. **NO EXCEPTIONS!**

