



## Course Syllabus

|                       |           |                       |       |
|-----------------------|-----------|-----------------------|-------|
| <b>Teacher(s):</b>    | Mr. Wills | <b>Grade Level(s)</b> | 10-12 |
| <b>Prerequisites:</b> | None      | <b>Duration:</b>      | 2010  |

### Course Description

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Accounting is a full-year course in the fundamentals of accounting for single proprietorships, partnerships, and corporations involving various retail and service-type businesses. Class work includes the handling of routine daily business transactions, financial statements, and other aspects of the accounting cycle. Computers will be used to demonstrate automated accounting procedures.

### Advanced Standing with Lake Shore Technical College

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Students are eligible to earn three technical college credits for completing the entire year of Accounting and maintaining a B average for the entire year. Technical college course number: Office Accounting 10-101-150.

### Textbook(s) and/or Computer Software Used (if applicable)

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*Century 21 Accounting*. South-Western Education Publishing. 2006  
*Aplia Online Working Papers*. Century 21. South-Western Educational Publishing.  
*Microsoft Excel®*  
*Automated Accounting for Windows 9.0*. South-Western Education Publishing.

### Wisconsin Model Academic Standards Addressed:

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- C.12.2 Maintain and reconcile a checking account.
- C.12.4 Explain the use of credit cards, bankcards, debit cards, credit ratings, and loan applications.
- C.12.5 Construct and read charts, tables, and graphs that summarize data from real world situations.
- C.12.6 Use calculators appropriately to aid computations and understanding.
- C.12.8 Prepare a simple income tax form.
- A.12.12 Respond appropriately to the audience and the situation
- C.BS.1 Identify, prepare, and analyze financial statements.
- C.BS.3 Determine cash flow for a business.
- C.BS.5 Prepare and maintain payroll records.
- C.BS.7 Use technology to maintain, manipulates, and report financial information.

## Classroom Materials Required

Writing utensils (pencil and blue or black ink pen), notebook paper, pocket folder or 3-ring binder, and calculator. **It is strongly recommended you have a calculator.**

## Course Outline

### Journalizing Purchases & Cash Payments

| Assessment/Activity     | Points Possible |
|-------------------------|-----------------|
| Application 1.....      | 6               |
| Application 2.....      | 11              |
| Application 3.....      | 13              |
| Application 4.....      | 46              |
| Application 5.....      | 10              |
| Mastery Problem 6 ..... | 59              |
| Source Documents .....  | 36              |
| Study Guide.....        | 70              |
| Test .....              | 44              |

### Journalizing Sales & Cash Receipts Using Special Journals

| Assessment/Activity     | Points Possible |
|-------------------------|-----------------|
| Application 1.....      | 15              |
| Application 2.....      | 33              |
| Application 3.....      | 8               |
| Mastery Problem 4 ..... | 43              |
| Source Documents .....  | 43              |
| Study Guide.....        | 53              |
| Test .....              | 39              |

### Posting to General & Subsidiary Ledgers

| Assessment/Activity     | Points Possible |
|-------------------------|-----------------|
| Application 1.....      | 36              |
| Application 2.....      | 31              |
| Application 3.....      | 32              |
| Application 4.....      | 20              |
| Application 5.....      | 8               |
| Mastery Problem 6 ..... | 105             |
| Study Guide.....        | 37              |
| Test .....              | 81              |

## **Preparing Payroll Records**

| <u>Assessment/Activity</u> | <u>Points Possible</u> |
|----------------------------|------------------------|
| Application 1.....         | 81                     |
| Application 2.....         | 24                     |
| Application 3.....         | 14                     |
| Application 4.....         | 16                     |
| Application 5.....         | 48                     |
| Mastery Problem 6 .....    | 60                     |
| Study Guide.....           | 36                     |
| Test .....                 | 144                    |

## **Payroll Accounting, Taxes, & Reports**

| <u>Assessment/Activity</u> | <u>Points Possible</u> |
|----------------------------|------------------------|
| Application 1.....         | 10                     |
| Application 2.....         | 40                     |
| Application 3.....         | 33                     |
| Application 4.....         | 5                      |
| Mastery Problem 5 .....    | 40                     |
| Study Guide.....           | 35                     |
| Test .....                 | 53                     |

## **Distributing Dividends & Preparing a Work Sheet**

| <u>Assessment/Activity</u> | <u>Points Possible</u> |
|----------------------------|------------------------|
| Application 1.....         | 3                      |
| Application 2.....         | 10                     |
| Application 3.....         | 2                      |
| Application 4.....         | 2                      |
| Application 5.....         | 11                     |
| Application 6.....         | 60                     |
| Mastery Problem 7 .....    | 60                     |
| Study Guide.....           | 184                    |
| Test .....                 | 60                     |

## **Financial Statements**

| <u>Assessment/Activity</u> | <u>Points Possible</u> |
|----------------------------|------------------------|
| Application 1.....         | 37                     |
| Application 2.....         | 18                     |
| Application 3.....         | 13                     |
| Application 4.....         | 41                     |
| Mastery Problem 5 .....    | 93                     |
| Study Guide.....           | 39                     |
| Test .....                 | 81                     |

## Recording Adjusting & Closing Entries

| Assessment/Activity     | Points Possible |
|-------------------------|-----------------|
| Application 1.....      | 17              |
| Application 2.....      | 28              |
| Application 3.....      | 30              |
| Application 4.....      | 135             |
| Mastery Problem 5 ..... | 135             |
| Study Guide.....        | 20              |
| Test .....              | 95              |

## Simulation Review Project

| Assessment/Activity                    | Points Possible |
|--|-----------------|
| Computerized Accounting Activity ..... | 173             |

## Assessment:

Students will be assessed on responsibility, assignments, practice activities/simulations, and tests. *Assignments* include study guides, online working papers, and other activities. *Practice sets/simulations* include work together, on your own activities, and class participation. *Tests* will include worksheet problems and true/false, multiple-choice, and fill-in-the-blank questions.

## Student Evaluation:

Grades will be calculated using a point system determined by the following criteria:

|                           |     |
|---------------------------|-----|
| Assignments .....         | 35% |
| Practice Activities ..... | 10% |
| Tests.....                | 45% |
| Responsibility.....       | 10% |

## Final Exam

Final exam will count towards 20 percent of your semester grade.

## Grading Scale

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| Grade | Percents |
|-------|----------|
| A     | 100 – 92 |
| A-    | 90 – 91  |
| B+    | 88 – 89  |
| B     | 82 – 87  |
| B-    | 80 – 81  |
| C+    | 78 – 79  |
| C     | 72 – 77  |
| C-    | 70 – 71  |
| D+    | 68 – 69  |
| D     | 62 – 67  |
| D-    | 60 – 61  |
| F     | 59.9 - 0 |

## Homework

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Late Assignments will be accepted within the quarter assigned. A deduction of five responsibility points will be given for every class day late.

## Responsibility

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Each student receives 100 responsibility points at the beginning of each quarter. A 5-point deduction will be made for each occurrence of the following:

- Arriving tardy to class
- Using restroom or drinks
- Failing to treat others with respect
- Non-authorized computer use
- Not staying on task
- Tipping chair
- Playing with plastic cups
- Not being prepared for class
- Using locker to find homework or project used in class

## Plastic Cups

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Cups placed on top of computer CPU's are designed to help students receive better instructional time with teacher. The colors are a means of decoding the individual need of the student.

- Green..... No problems
- Yellow..... Question on assignment or project
- Red..... Computer is not functioning properly
- Purple..... Student is listening to I Pod or MP3 Player
- Orange..... Student needs assignment/project graded (Web Design Only)

## Special Needs

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Students requiring special needs need to contact the teacher to make modifications.

## **Academic Honesty**

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Academic honesty is required. Students caught cheating will result in a Zero for the first offense for all individuals involved. The Second offense will result in Zero for the Chapter/unit. Third offense will result in class removal with an F.

## **Cell Phones**

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Use of cell phones or having a visible cell phone will result in 5 responsibility points each time seen. Cell phones will be confiscated and given to the principal.

## **Daily Procedure & Expectations**

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When Students enter the classroom it is expected for the students to complete the following procedure:

1. Read board for daily activities, announcements, and new seating charts
2. Find assigned seat
3. Log into their computer, notify Mr. Wills immediately if anything is not working
4. Take out old assignments, projects, or activities from previous class(es)
5. Wait quietly until class begins

At the end of class, students are expected to complete the following procedure:

1. Save any work
2. Turn monitor (computer last class period off)
3. Clean any unwanted materials
4. Remain seated until bell rings
5. Push in chair
6. Leave classroom

## **Beverage & Food Policy**

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Students are allowed to drink water and other approved beverages inside the classroom. Because the risk of spilling liquids onto the computers, all beverages need to be kept in the back of the classroom. Failure to do so will result in Mr. Wills taking the beverage and moving it to the back of the room, and loss of responsibility points.

Food of any kind is not allowed in room 122. Violations will result in loss of five responsibility points and food will be thrown in the garbage.

## **Seating Charts**

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Students are given assigned seats created by a computer generated program. Seating charts are used to identify students, take attendance, and offer assistance for substitute teachers. Seating charts will change at least monthly to encourage students to work with other members of the class and build networking skills for the future. If there is a student concern (does not want to sit next to James) or seating requirement (needs to sit in front), please see Mr. Wills.

## **Attendance**

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Students are expected to present and actively engaged in learning for every class. Students who are unable to attend class for any reason should contact Mr. Wills to find out missing work. Absent request forms are normally completed and given back to the student on first day of return. However, it is still the student responsibility to find out missing work.

## **Tardy**

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Students arriving late to class from another class **must** have a signed note from a teacher. An unexcused tardy will result in a loss of responsibility points for each time tardy to class.

Some quizzes, assignments, and projects will not be allowed to be completed or have will not have time extended if student has an unexcused tardy.

## **Unexcused Absences**

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Only work that equals 25% or more of the quarter grade can be made up. All other activities, projects, tests, and quizzes will result in a zero for a grade.

## **Completing Homework for Other Classes**

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Students may use the class time to complete homework for other classes if the following criteria have been met:

- All assignments, projects, and activities have been completed
- Student does not have any missing work for class
- Student does not have any missing work for other business & information technology classes

## **Test Taking Procedures**

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Students are given tests frequently in class. Unless the test is assigned to be completed in groups the student needs to complete the test individually. Talking or looking at other tests is not allowed during the testing time. Violations are as follows:

1. Student can retake the test before school
2. Student will receive a Zero on test
3. Student will need to complete all tests before school

Each quarter a student may elect to retake one test. The retake must be completed within three class periods of the original test date.

## **Internet Testing**

If the test is given using the Internet, the student will receive the score on the screen after completing the test. The student needs to be keep the score visible on the screen until the teacher has notified the student of receiving the score. If the student would like to review the test questions, the student needs to notify the teacher to print the answer guide.

**Pen and Paper Testing**

Upon completion of the test, the student needs to hand in the test to the teacher and any notes (if available) to the teacher.

**Grade Printouts**

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Power School allows students access to current grades and missing assignments. If a student requests a printout of their current grade, five responsibility points will be deducted for each printout requested.