

COURSE OUTLINE

Course: Accounting I

Instructor: Sondra Sturguess

Textbooks: Century 21 Accounting (8th ed.)
Zenith Global Imports (simulation)

Course Description/Rationale

This class is a prerequisite to Accounting II. You can not enroll in Accounting II without successful completion of this course. This class is articulated through North Central Missouri College in Trenton upon completion of Accounting I and Accounting II.

Instruction in this area plays an important role for students who are preparing for accounting careers after graduation – employment or higher level of education. It is also a crucial component of academic backgrounds for students who will pursue entrepreneurial ventures and small business ownership. All students, regardless of the profession they choose, can benefit from accounting instruction since it is an integral part of every business institution and organization.

This Accounting I course provides an understanding of the basic elements and concepts of double-entry accounting systems. This course will also provide a solid background for employment in office jobs and preparation for studying business courses in college. It will cover the complete accounting cycle. Topics to be covered include:

- applying accounting concepts
- transaction analysis into debit and credit parts
- journalizing transactions and posting to ledgers
- completion of payroll procedures
- worksheet preparation
- preparation and analysis of financial statements
- recording adjusting and closing entries

Students will complete work for merchandising and service businesses in a manual and computerized system as well as demonstrate employability skills.

Goals: (Show-Me Standards (SMS) Alignment Category)

Students in Accounting I will acquire the knowledge and skills to:

1. analyze and apply accounting concepts (SMS 1-8, 2-1, 3-1, 3-5, 3-8, 4-4)
2. complete the accounting cycle for a merchandising business (SMS 1-4, 1-7, 1-8, 2-1, 3-5)
3. complete the accounting cycle for a service business (SMS 1-4, 1-7, 1-8, 2-1, 3-5, 4-1)
4. completion of payroll procedures (SMS 1-7, 2-1)
5. demonstrate employability skills (SMS 2-1, 2-3, 2-7, 3-1, 3-2, 3-4, 3-5, 3-8, 4-4, 4-5, 4-8)
6. maintain computerized accounting system (SMS 1-4, 1-7, 1-8, 2-1)
7. maintain cash control (SMS 1-7, 1-8, 2-1)

Homework Policy

Homework is due the next class day after it is assigned unless stated otherwise. Extra credit will be available each chapter and additional points once a semester. Late work will be accepted but any assignment considered late will drop 10% for one day late, 50% for two days late and no credit if later. All assignments must be completed even if you receive no credit. It would be to your benefit to complete all assignments on time. Cheating will not be tolerated no matter how large or small the assignment. Cheating will result in zero credit.

Grading Procedures

Specific objectives will be given at the beginning of each unit. Students are expected to read each chapter assigned. A two part test will be given at the completion of each chapter to assess skills in applying those objectives. The first part will consist of a combination of matching, m/c, and t/f questions with the second part consisting of a problem similar to the ones completed in the workbook. A cumulative test will be given at the completion of each unit. Students will have vocabulary terms to learn and workbook pages to complete for each chapter. A final project (simulation packet) will be assigned at the end of the year that will test their knowledge of what has been learned through the year in this course. This final project will count for a significant part of their grade for the last quarter.

Extra credit is available at the end of each chapter (just before the chapter test). It consists of the challenge problem from the workbook unless otherwise specified. This extra credit is optional unless the student's grade is below a B-, then it is required. The student will be discreetly notified if the extra credit is to be completed.

Students' grades will be determined by dividing the number of points earned by the number of points possible. Due to the nature of the course, good attendance is essential for success in this class. A work ethic grade of 10 points will be assigned weekly. Work ethic consists of: attendance, punctuality, prepared for class, class contributions, behavior (talking in class, etc.). These factors can make a difference if a student is on the borderline between grades.

96-100	A	73-76	C
90-95	A-	70-72	C-
87-89	B+	67-69	D+
83-86	B	63-66	D
80-82	B-	60-62	D-
77-79	C+	59-	F

Business Dress Day

Once a quarter, students will be given the opportunity to earn bonus points by participating in "Business Dress Day." The day will be announced by the instructor each quarter. To earn the bonus points, the student must follow the FBLA dress code guidelines. Participation is optional.

Discipline

Students should abide by these simple but important rules:

1. Be in your seat with the proper materials and ready to work when class begins.
2. Always give your complete attention and project a positive attitude about the subject matter being discussed.
3. If you have something to say, raise your hand. Interrupting others or blurting things out in the classroom is unacceptable.
4. You are accountable for your decisions, so be willing to face the consequences of the bad ones.
5. Respect. That goes for yourself, your teacher, your peers, and other's property as well as the school's property.

Consequences

1. Verbal Warning
2. Detention
3. Removal from class

Contact Information

If at any time the student or a parent/guardian has a question, they can contact me at GRTS at 660-646-3414 x234. My planning period is 1:49-2:36. If the students need help on an assignment and they can not reach me at the school, they are welcome to call me **any time** at home (660-646-2638) or on my cell phone (660-247-7996) as I try to attend as many of my children's events/activities as possible. I usually stay after school to help as may be needed (please let me know ahead of time just in case of my children's activities). I can also be reached by email at ssurguess@grts.org.