

ACCOUNTING
2015-2016 COURSE SYLLABUS
Assignment Code 12004

INSTRUCTOR: Kristina Sage <http://ks091.k12.sd.us/>

TEXTBOOK: Century 21 Accounting
South-Western Cengage Learning, 2008

Course Description

Accounting is a course designed to increase awareness of accounting careers and also how accounting skills can be used in everyday life. Students will practice accounting procedures such as setting up an accounting system, journalizing, posting, preparing worksheets and financial statement, closing ledger accounts, payroll, and depreciation. Through on-line working papers and on-line simulations, students will have an opportunity to actually do accounting tasks for a business.

Instructional Philosophy

Students will identify how accounting serves as a basis for careers. During the course, students will work through the steps of the accounting cycle. Students will strive to attain skills of logical thinking, decision-making and effective problem solving. Students will work individually, with partners, and in small groups in order to improve leadership and cooperative skills. Students will analyze transactions as well as financial statements. Students will be expected to display good work habits, positive attitudes and respectful human relations.

Core Technical Standards

- A1.1.1 - Describe career opportunities in the accounting profession
- A1.2.1- Compare and contrast various types of business ownership and accounting principles that apply
- A1.2.2 - Prepare and comprehend proper cash management techniques
- A1.3.1 - Examine, analyze and categorize financial transactions
- A1.3.2 - Apply the accounting equation as a guide to journalize basic transactions into a journal
- A1.3.3 - Post information from journals of all types into general and subsidiary ledger accounts
- A1.3.4 - Complete payroll using appropriate accounting practices
- A1.4.1 - Complete and examine an accounting worksheet
- A1.4.2 - Prepare and interpret formal end of fiscal year financial statement

Major Course Projects and Assignments

Excel Spreadsheet: Creating spreadsheets based on financial statement information.

Simulations: Students will complete two on-line simulation packets during the course and will be tested over the completed packet.

Presentation: Students will research a topic in the accounting career and create a PowerPoint presentation on the subject.

Tests and quizzes: Objective quizzes and problem tests will be given weekly. Comprehensive semester exams will be given at the conclusion of each semester.

Instructional Delivery Plan

Delivery Method: Direct Instruction, group work, reading, discussion, and technology.

Student Work: Work independently on tests, quizzes, and skills assessments. These assessments will be done in workbooks as well as online.

Community Involvement: Guest speakers from businesses will be brought in to speak to the students.

Components of the Grade

1. Daily assignments 25%
2. Projects and simulations 25%
3. Objective quizzes 10%
4. Chapter problem tests 20%
5. Semester test 20%

Make-Up Work

Students will be allowed five school days to turn in make-up work. Students are expected to be responsible about asking for the assignment. Students will also have the opportunity to re-do assignments that receive a failing grade. Special circumstances are at the discretion of Mrs. Sage.

Specified Standards for Passing

Grade	Scale	Description of Work
A	94-100%	Consistently demonstrates an exceptional level of quality and effort. Having all work in on time and completed to exceed expectations. Mastery in evaluating, synthesizing, and applying the knowledge.
B	86-93%	Consistently demonstrates proficient knowledge with a good effort and quality of work. All assignments are complete and on time. Demonstrates the ability to evaluate, analyze, synthesize and apply the principles.
C	77-85%	Demonstrates proficient knowledge and the ability to apply knowledge. Work shows average effort. A few assignments may be missed or late.
D	70-76%	Work shows minimal effort and some assignments are late. Demonstrates a basic understanding of recalling or comprehending knowledge
F	Below 70%	Understanding is below basic. Work is of poor quality and does not meet standards or expectations.