



Class Syllabus - Accounting 1

Mrs. Alma Rangel

Room: 302

Phone: 956-580-5300 ext. 1183

Conference: 1st block

COURSE DESCRIPTION

This course is an introduction to the basic principles of accounting. Throughout the course students will work with three types of business—proprietorship, partnership and corporation. Each type of business will be presented in a complete accounting cycle covering and analyzing transactions, journalizing, posting, petty cash, financial statements, and adjusting and closing entries. In addition to stressing basic fundamentals and terminology of Accounting, instruction will provide initial understanding of the preparation of budgets and financial reports, operation of related business machines and equipment, and career opportunities in the accounting field. Accounting concepts will be introduced using current business examples and computerized problems will be integrated to complete the accounting cycle.

REQUIRED CLASS MATERIALS

Kleenex

Box of Pencils

COURSE OUTLINE

Part 1

- Starting proprietorships
- Transactions that affect owner's equity
- Analyzing transactions
- Journalizing transactions
- Posting to a general ledger
- Cash control systems
- Worksheet for service businesses
- Financial statements for proprietorships
- Recording adjusting and closing entries

Part 2

- Journalize purchases and cash payments
- Journalize sales and cash receipts
- Posting to general and subsidiary ledgers
- Preparing payroll records
- Payroll accounting, taxes, and reports
- Worksheet for a merchandising business
- Financial statements for a partnership
- Recording adjusting and closing entries for a partnership
- Recording purchases and cash payments using special journals.
- Recording sales and cash receipts using special journals

CLASS EXPECTATIONS

This class will be operated in the manner of a professional learning environment. This environment includes

1. BE ON TIME - You must be in your seat, logged into your computer, and prepared to work at the tardy bell. ALL Doors will remain locked (Student must take pass when leaving class), Back Door SHOULD NOT BE OPEN at any time.
2. BE RESPECTFUL
 - a. Demonstrate RESPECT to your classmates and teachers and their property.
 - b. Professional behavior and language is expected at all times.
 - c. Treat your computer with care. If you encounter problems with your computer, please report it to me so I can submit a work order.
3. ABSOLUTELY no food or drink in the computer lab.
4. No caps or hoodies!
5. Only use the internet with the teacher's permission and follow the Internet safety guidelines.
6. All assignments will be due no later than the due date assigned by the teacher. Notify teacher if you will be out (due date may change if excused absence)
7. BEGINNING OF CLASS PERIOD -
 - a. Leave your cell phone in "Parking Lot".
 - b. Take your seat
 - c. Log in to your computer
 - d. Begin with our daily bell ringer. (This should be before the bell rings).
8. END OF CLASS PERIOD/CLASS DISMISSAL -
 - a. Remain seated the Bell doesn't dismiss you I DO!! DO NOT STAND BY THE DOOR
 - b. Workstation area must be clean and chairs must be pushed in!!
 - c. Save your work and LOG OFF

CELL PHONE POLICY

NO Personal electronic devices including Cell phones and headphones. Devices must be **turned off and stored away**. Please make note of the following new cell phone policy.

Cell phones must be stored in the classroom "Parking Lot". If a cell phone is not stored away make note of the following consequences.

- 1st Offense - Documented warning
- 2nd Offense - \$15 Fine and 24 hour return
- 3rd Offense - \$20 Fine and 48 hour return
- 4th Offense and subsequent offenses - \$25 fine and 48 hour return.

BATHROOM/HALL PASS POLICY

- Only one student at a time is allowed to use the restroom.
- Students are not allowed to take their cell phone to the restroom
- Student's temporary absence from the classroom must not exceed 5 minutes. Exceeding the 5-minute time limit may result in the loss of Hall Pass privileges.
- Hall pass may NOT be used for the first or the last 10 minutes of the class period.

ACADEMIC DISHONESTY

Plagiarism and cheating are serious offenses and may be punished by failure on exam, paper or project; failure in course. For this class, it is permissible to assist classmates in general discussions of computing techniques. General advice and interaction are encouraged. Each person, however, must develop his or her own solutions to the assigned projects, assignments, and tasks. In other words, students may not "work together" on graded assignments.

ATTENDANCE, EXAMS AND ASSIGNMENTS

Students are expected to attend class, participate in class discussions, and complete all labs, assignments, and activities. If you must miss a class for any reason, YOU are responsible for making up the work and collecting any notes/assignments that you missed. Makeup exams and assignments will be accepted at the instructor's discretion. On the first day that you return to class, it is your responsibility to check with the instructor.

MAKE-UP WORK

- Students with an EXCUSED ABSENCE from school (including off-campus suspension) will have the opportunity to make up missed work at the rate of one day for one day missed, with a maximum of five days. Students will receive a zero for any major or minor assignment not made up within the allotted time.
- Students with an UNEXCUSED ABSENCE may not make up missed work; however, if the unexcused absence is determined to be caused by an extenuating circumstance, makeup work may be allowed. The grade for the makeup work will be no higher than a 70.

GRADING - All grades will be posted on SKYWARD. Students and Parents are responsible for obtaining access to SKYWARD and checking it daily.

Semester Average:	
Assignment	Weight
Minor Assignments: Daily work	40%
Major Assignments: Tests, Projects/Presentations, Reports, Essays	60%

TUTORING

Tutoring will be available on Tuesdays and Thursdays 7:15 - 7:45 am.

FINAL EXAM

1st. Mid-Term Exam – Comprehensive Exam

2nd. Term Exam – Comprehensive Exam

Course Pacing:

1st Nine Weeks:

Essential

questions:

- (1) What is accounting?
- (2) What guides an accountant to make sure their work is correct?
- (3) What is the Accounting Equation?
- (4) How are Journalizing and Posting related and yet different?

Week 1-2

Course/Student/Instructor Introductions/Accounting Careers/ Binders

- Syllabus
- Classroom Expectations
- About Instructor
- Peer Interview
- Why Accounting?

Complete Chapter 1

- Chapter 1 – Classification of accounts; Accounting Equation; Transactions
- Flash Cards
- Problems: Application – 1-1, 1-2, 1-3, 1-4, 1-5, 1-6.

Complete Chapter 1 and begin Chapter 2

- Homework due: Chapter 1 Terms (all) & Questions (odd) – pp. 8, 12, & 15.
- Flash Cards
- **Quiz #1 – Classification of Accounts.**
- Begin Chapter 2, “Revenue, Expense, Withdrawal transactions”

Week 2-3

Continue/complete Chapter 2 Problems:

- Application – 2-1, 2-2, 2-3, 2-4, 2-5.

Review for exam #1.

- Homework due: Chapter 2 Terms (all) & Questions (odd) – pp. 29 & 31.
- Flash Cards
- Study Guides 1 & 2.
- Complete Chapter 2 problems and handouts

Test #1 and begin Chapter 3

- Flash Cards
- Chapters 1 & 2 Problems due.
- **Exam #1 – Chapters 1 & 2.**
- Begin Chapter 3, “T-accounts, Debit and Credit parts”

Week 3-4

Begin/Continue Chapter 3 Problems:

- Flash Cards
- Application – 3-1, 3-2, 3-3, 3-4, 3-5/Handouts.

Continue/complete Chapter 3.

- Flash Cards
- Homework due: Chapter 3 Terms (all) & Questions (odd) – pp. 44, 50, & 56.
- Complete Chapter 3 problems and handouts

Quiz #2 and begin Chapter 4

- Flash Cards
- **Quiz #2 – Transactional Analysis**
- Begin Chapter 4, “Journalizing Transactions”

Week 4-5

Begin/Continue Chapter 4 Problems:

- Flash Cards
- Application – 4-1, 4-2, 4-3, 4-4, 4-5, 4-6/Handouts.

Continue/complete Chapter 4 problems.

- Flash Cards
- Homework due: Chapter 4 Terms (all) & Questions (odd) – pp. 71, 75, 81, & 85.
- Study Guides #3 & 4.

Exam #2

- Flash Cards
- Chapters 3 & 4 Problems due
- **Exam #2 – Chapters 3 and 4**

Week 5-6

Begin Chapter 5, “Posting to a General Ledger”

- Flash Cards
- Problems: Application – 5-1, 5-2, 5-3, 5-4, 5-5

Continue/complete Chapter 5 problems.

- Flash Cards
- Homework due: Chapter 5 Terms (all) & Questions (odd) – pp. 100, 105, & 111.
- Study Guides #5.

Exam #3

- Flash Cards
- Chapter 5 Problems due
- **Exam #3 – Chapter 5**
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Week 6-7

Review for Unit (S.W.) Exam

- Flash Cards, Practice Test(s)

Unit One/Six Weeks Exam (Chapters 1 – 5)

Begin Chapter 7, “WorkSheet”

- Flash Cards
- Problems: Application – 7-1, 7-2, 7-3, 7-5/Handouts

Essential Questions:

- (1) From where does all the information to develop a Work Sheet originate?
- (2) How is financial information organized and presented to the owner or manager of a business?
- (3) What needs to be done to end one fiscal period and prepare for a new fiscal period?
- (4) How does an accountant check his work at the end of a fiscal period?
- (5) Why should a business use a bank to take care of its money?
- (6) How do we verify the amount of money our bank reports we have with the amount of money our accounting records report we have in the bank?
- (7) Now that I have learned an accounting cycle, how do actually apply my knowledge?

Week 7-8

Continue Chapter 7

- Flash Cards
- Problems: Application – 7-1, 7-2, 7-3, 7-5/Handouts

Complete Chapter 7

- Flash Cards
- Homework due: Chapter 7 Terms (all) & Questions (odd) – pp. 152, 158, 163, & 167.
- Complete problems.
- **Quiz #1 – Worksheet**

Begin Chapter 8, “Financial Statements”

- Flash Cards
- Problems: Application – 8-1, 8-2, 8-3, 8-4/Handouts

Week 8-9

Continue Chapter 8

- Flash Cards
- Homework due: Chapter 8 Terms (all) & Questions (odd) – pp. 180 & 185.
- Problems: Application – 8-1, 8-2, 8-3, 8-4/Handouts

Begin Chapter 9 and Review for Exam #1 (Chp. 7 & 8)

- Flash Cards
- Problems: Application – 9-1, 9-2, 9-3, 9-4, 9-5
- Study Guides (Chapters 7 & 8)
- Review materials

Exam #1 and continue with Chapter 9 problems

- Chapters 7 & 8 Problems due
- **Exam #1 – Chapters 7 & 8**
- Continue with Chapter 9 problems

Week 9-10

SEMESTER EXAM

2nd Nine Weeks:

Ch. 1-Complete Chapter 9

- Flash Cards
- Homework due: Chapter 9 Terms (all) & Questions (odd) – pp. 196, 203, & 209.
- Complete Chapter 9 problems
- Study Guide #9

Exam #2 – Chapter 9 and Begin Chapter 6, “Cash Control Systems”

- Chapter 9 Problems due
- **Exam #2 – Chapter 9**
- Begin Chapter 6
- Problems: Application – 6-1, 6-2, 6-3, 6-4,

6-5 Continue with Chapter 6 problems

- Flash Cards
- Homework due: Chapter 6 Terms (all) & Questions (odd) – pp. 124, 129, 134, & 138.
- Complete Chapter 6 problems.
- Study Guide #6

Week 11-13

Quiz Chapter 6 and Project #1

- Chapter 6 Problems due
- **Quiz #2 – Chapter 6**
- **PROJECT #1 (Exam #3)**
 - **Reinforcement Activity 1 – Parts A & B**
 - **Textbook: pp. 145 – 147; 216**
 - **Working Paper: pp. 117 – 124; 199 – 202**

Project 1

- Flash Cards
- **PROJECT #1 (Exam #3)**
 - **Reinforcement Activity 1 – Parts A & B**
 - **Textbook: pp. 145 – 147; 216**
 - **Working Paper: pp. 117 – 124; 199 – 202**

Week 13-14

Review for Unit #2 Exam

- Flash Cards
- Practice Test(s)

Unit #2 Exam – Chapters 6 – 9.

- **Unit Exam #2 (SW Test)**

PROJECT #1 due today

UNIT #3: Essential Questions:

- (1) What are Subsidiary Ledgers?
- (2) How do Controlling Accounts and Subsidiary Ledgers perform a form of Checks and Balances?
- (3) How does a Merchandising Business determine the value of its merchandise and update the asset's value?
- (4) How do we decide which transactions are recorded in which of the Special Journals?

Week 14-15

Begin Chapter 10, “Journalizing Purchases and Cash Payments Using Special Journals

- Flash Cards
- Problems: Application – 10-1, 10-2, 10-3, 10-4, ,

10-5 Complete Chapter 10 and Begin Chapter 11

- Flash Cards
- Complete Chapter 10 problems
- Chapter 11 Problems: Application – 11-1, 11-2, 11-3, 11-4

Complete Chapter 11

- Homework due: Chp. 10 Terms (all) & Questions (odd) – pp. 228, 233, 239, & 243.
- Complete Chapter 11 problems

3rd Six Weeks: Week 15-16

Review for Chapter 10 & 11 exam

- Flash Cards
- Homework due: Chp. 11 Terms (all) & Questions (odd) – pp. 258 & 264.
- Study Guides #10 and 11
- Complete problems for Chapters 10 and 11.

Exam #1 and Begin Chapter 12

- Flash Cards
- Chapters 10 & 11 Problems due
- Exam #1 – Chapters 10 & 11.
- Begin Chapter 12, “Posting to General and Subsidiary Ledgers”
- Chapter 12 Problems: Application – 12-1, 12-2, 12-3, 12-4, 12-5, 12-6, 12-7, 12-8

Continue Chapter 12

- continue Chapter 12 problems

Week 16-17

Continue Chapter 12

- Flash Cards
- Complete problems from the textbook
- Introduce Control Account/Subsidiary Ledger problems - #1, 2, & 3.

Complete Chapter 12

- Flash Cards
- Homework due: Chp. 12 Terms (all) & Questions (odd) – pp. 277, 282, 286, 290, 295, & 302.
- Complete Control/Subsidiary problems
- **Quiz #1 – Chapters 12 – Control/Subsidiary Problem.**

Review Worksheet problems (Unit #2)

- Flash Cards
- Teacher created Worksheet(s)

Week 18

FINAL EXAM

*Course pacing subject to change

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Student Name (Print) _____ Student Signature _____

Parent Signature _____