

Course Title:	<i>Accounting I</i>	Academic year:	2001-2002
Course Length	1 Year	Period:	4
Instructor:	Mr. Wilhelmi	Room Number:	247

TEXT:

Ross, K.E., Hanson, R.D., Gilbertson, C.B., Lehman, M.W., & Swanson, R.M., (1995). Century 21 Accounting: First-Year Course (6th ed.). Cincinnati: South-Western Publishing Co.

Working Papers and Study Guides - Century 21 Accounting (6th ed.). Cincinnati: South-Western Publishing Co.

COURSE DESCRIPTION:

Students will be given a thorough background in the basic accounting procedures used to operate a business. The accounting procedures presented will serve as a sound background for employment, running a business, as well as personal accountancy.

REQUIRED MATERIALS:

A two-pocket portfolio for daily work, paper, pencil, ruler, calculator, and workbook.

COURSE OBJECTIVES:

Students will demonstrate the skills necessary to record business transactions, complete the accounting cycle, and analyze the financial condition of a business organized as a proprietorship, partnership, and corporation.

METHOD OF INSTRUCTION:

Instructional units are curriculum driven and assignments listed later are subject to change depending on students mastering material. Instruction for this class will be a combination of lecture, cooperative learning, discussion, and mastery learning. Class instruction will be prepared with the idea that the students have read the material and have already become familiar with it beforehand.

METHOD OF STUDENT EVALUATION:

Students will be graded on daily work, quizzes, office simulation packets, chapter and unit tests. These grades will be divided equally. Grading Scale:

A	93-100%
B	85-92%
C	77-84%
D	70-76%
F	below 70%

CLASS REQUIREMENTS:

Students are responsible for all material presented in class, as well as in their textbook. Textbooks and required materials must be brought to class daily. Textbooks must be covered at all times. Pencil and paper should not be carried inside of textbooks. If a textbook is lost, a new one will not be issued until the first one is paid for. Charges will be assessed for any damaged or defaced textbooks. A folder should be used to keep daily work in.

Homework will be assigned so students can complete problems in order to fully understand the accounting process. All assignments should be completed prior to class on the day specified. Assignments not handed in during class on the assigned day will lose a full letter grade for each additional day. Students who will be excused in advance should have their work made up in advance. If absent, students are required to complete missed work on their own time and they will have one day for each day they are absent plus one additional day to make up their work. It is the student's responsibility for getting assignments from the instructor. Students with unexcused absences (includes being more than 15 minutes late for class) will receive a zero for the day they missed and will be required to make the work up for no credit.

Care should be taken by the students to present their work neatly and in proper form. Students will print their name, the name of the course, date, and problem number in the upper right hand corner of their paper. All work must be done in pencil and must be on time. Students will write assignments in their planners and check them off when they hand them in.

Students must actively participate, in a mature and cooperative manner, in all classroom discussions and activities. A positive and cooperative attitude, and enthusiasm are important characteristics of a good student and will make the course more interesting.

I will be available at mutually agreed times to assist students with assignments, problems, concerns, and/or questions. Tests need to be taken on the days scheduled unless other arrangements have been made with the instructor.

CLASSROOM BEHAVIOR:

Prior to the start of class, students may visit freely and quietly. Students must be in their seats when the bell rings. Anyone entering the classroom after the bell will be tardy and recorded as such. Attendance and tardies will be recorded.

Students' attention is expected during the presentation of material, and while fellow students, guests, and the instructor is contributing constructively to the class. Common

courtesies such as not interrupting, not answering when someone else is called upon, and giving your full attention are expected to be followed.

Bathroom visits and stops for drinks of water are to be made during the five minutes between classes. Do not bring food or drink into class. Students may not leave the classroom without specific permission and a hall pass from the instructor.

CLASSROOM RULES:

- No food, drink (except water), candy, or gum is allowed in the classroom.
- Students will use appropriate language while in the classroom.
- Students will be on time for class with all the required materials.
- Students will commit themselves to excellence. This will be accomplished by: doing what is right, doing your best, and giving your maximum effort.
- Students will abide by the “Golden Rule”- treat others as you would like to be treated. This includes being polite, courteous, honest, and respecting yourself, your classmates, your instructor, property and equipment.
- Cheating is unacceptable. If you are caught copying someone’s work, both you and the person who permitted you to copy will receive a zero and detention.
- Students are to leave their work station area cleaner than they found it. Their chair is to be pushed in to its proper location.
- Textbooks are to be handled in such a manner as to not cause any damage.
- Students are to work the entire class period, and are not to line up at the door for dismissal but will remain seated until dismissed by the instructor, not the bell.
- Students will abide by all of the rules of this school.

These rules will help you to succeed in your studies.

OUTLINE OF COURSE CONTENT:**1ST SEMESTER**

- Week 1: Chapter 1 – Accounting Careers
- Week 2: Chapter 2 - Starting a Proprietorship
- Week 3: Chapter 3 - Changes That Affect Owner's Equity
Chapter 4 – Analyzing Transactions into Debit and Credit Parts
- Week 4: Chapter 4 and Unit Test (Chaps. 1-4)
Chapter 5 – Journalizing Transactions
- Week 5: Chapter 6 - Posting to a General Ledger
- Week 6: Chapter 7 - Cash Control Systems
- Week 7: Chapter 8 - Work Sheet for a Service Business
- Week 8: Chapter 9 - Financial Statements for a Proprietorship
- Week 9: Chapter 10 - Recording Adjusting & Closing Entries for a Service
Business
- Week 10: Reinforcement Activity 1, - An Accounting Cycle for a Proprietorship
Unit Test (Chaps. 5-9)
- Week 11: Video Transfer Business Simulation
- Week 12: Chapter 11 - Journalizing Purchases and Cash Payments
- Week 13: Chapter 12 - Journalizing Sales and Cash Receipts
- Week 14: Chapter 13 - Posting to General and Subsidiary Ledgers
- Week 15: Chapter 14 - Preparing Payroll Records
- Week 16: Chapter 15 - Payroll Accounting, Taxes, and Reports
- Week 17: Chapter 15 cont.
- Week 18: Chapter 16 - Work Sheet for a Merchandising Business
Semester Test

2ND SEMESTER

- Week 1: Chapter 17 - Financial Statements for a Partnership
- Week 2: Chapter 18 -Recording Adjusting and Closing Entries for a Partnership
- Week 3: Reinforcement Activity 2 - An Accounting Cycle for a Partnership
Unit Test (Chaps. 17-19)
- Week 4 - 7 Viking Marine Business Simulation
Test - Viking Marine
- Week 8: Chapter 19 - Recording Purchases and Cash Payments Using Special
Journals
- Week 9: Chapter 20 - Recording Sales and Cash Receipts Using Special Journals
- Week 10: Chapter 21 - Accounting for Uncollectible Accounts Receivable
- Week 11: Chapter 22 - Accounting for Plant Assets and Depreciation
- Week 12: Chapter 23 – Accounting for Inventory
Unit Test (Chaps. 20-23)
- Week 13: Chapter 24 - Accounting for Notes and Interest
- Week 14: Chapter 25 - Accounting for Accrued Revenue and Expenses
- Week 15: Chapter 26 - Distributing Dividends and Preparing a Work Sheet for a
Corporation
- Week 16: Chapter 27 – Financial Statements and End-of-Fiscal-Period Entries for a
Corporation
- Week 17: Reinforcement Activity 3 - An Accounting Cycle for a Corporation
- Week 18: Review
Semester Finals and Other Semester Finals

Course Title:	<i>Accounting I</i>	Academic year:	2001-2002
Course Length	1 Year	Period:	2
Instructor:	Wilhelmi	Room Number:	116

I have read, understood and agree to abide by the guidelines, requirements, and rules of the following class:

(Student's Name & Signature)

(Date)

(Period)