Course Syllabus

Accounting I

Lovejoy High School 2015-2016

Instructor: Mr. James Simmons

2015-2016 School Year

Course Description: An introduction to the fundamental principles of accounting. Emphasis is placed on the accounting cycle for a service business.

General Course Objectives: Upon completion of this course the student will be able to understand the accounting cycle, the use of various journals and the preparation of financial statement.

Course Requirements: Your name assignment, date, and the hour should be on all your work.

* You need to bring your textbook and workbook to class every day except on test days.
* You will need a calculator.
* All work is to be written in PENCIL only.

**Make up Work:** It is the student’s responsibility to obtain all work missed while absent. Assignments calendars will be given for each month and assignments will be posted on the website.

Evaluation: All quizzes will be surprise quizzes. There will be a test at the end of every chapter.

* Semester tests.
* Practice set

**Course Outline:** Part 1 Accounting for a Service Business Organized as a Proprietorship. Chapters 1-8

Part 2 Accounting for a Merchandizing Business Organized as a Corporation

 Chapters 9-16

Part 3 Accounting for a Merchandizing Business Organized as a Corporation-Adjustments and Valuation

 Chapters 17-22

Part 4 Additional Accounting Procedures

**Note: There is no end of pathway assessment test for Accounting I**

**Pathway Career Opportunities**

* **Accounting Clerk**
* **Accountant**
* **Financial Analyst**
* **Internal Auditor**
* **Certified Public Accountant**
* **Comptroller**

**Financial Management-Accounting Pathway**

* [06.41600 Business Essentials\*](http://archives.gadoe.org/DMGetDocument.aspx/Business%20Essentials.pdf?p=6CC6799F8C1371F688A5D366047A5646C157BC2C352DBD91CCC5FE7F296DF5FC&Type=D)
* [07.41100 Principles of Accounting I\*](http://archives.gadoe.org/DMGetDocument.aspx/Principles%20of%20Accounting%20I.pdf?p=6CC6799F8C1371F6921766B896E38C2FE2A7D2B553E9CF35FA10F42843F2D779&Type=D)
* [07.41200 Principles of Accounting II\*](http://archives.gadoe.org/DMGetDocument.aspx/Principles%20of%20Accounting%20II.pdf?p=6CC6799F8C1371F6DEDC78D4DF5B7D8607FD9AFDF9965D33243B843AC402CA6A&Type=D)

**Georgia Professional Standards: Accounting I**

**BCS-PAI-1. Students will evaluate the role of accountants in business and society.**

**BAI-PAI-2. Students will describe career opportunities in the accounting profession.**

**BCS-PAI-3. Students will demonstrate the skills and competencies required to be successful in the accounting profession and in an accounting related career.**

**BCS-PAI-5. Students will use generally accepted accounting principles (GAAP) to determine the value of liabilities.**

**BCS-PAI-8. Students will use generally accepted accounting principles (GAAP) to determine the value of revenue, expenses, gains, and losses.**

**GPS: Support of CTAE Foundation Course Standards and Georgia Standards of Excellence L10-10RST 1-10 and L9-10WHST 1-10: Georgia Standards of excellence ELA/Literacy standards have been written specifically for technical subjects and have been adopted as part of official standards for CTAE courses**

**Projects**  **Semester I**

**Fall Motivational Rally Flyer**

**Pumpkin Munchkin**

**The Bookkeeping Language**

**Property and Property Rights**

**Projects**  **Semester 2**

**Debits and Credits**

**Recording Business Transactions**

**The General Ledger and Journals**

**FBLA Integration\Activity**

**Fall Motivational Rally Flyer**

**Pumpkin Munchkin**

**Motivational Rally T-Shirt**

**Fall Motivational Flyer**

**Clayton Co Public Schools Grading Scale:**

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| --- | --- | --- |
| **Letter** **Grade** | **Grade Range Based on****Graded Assignments** | **Description** |
| **A** | **90-100** | **Exceeding Content Expectations** |
| **B** | **80-89** | **Meeting Content Expectations** |
| **C** | **71-79** | **Working Towards Meeting Content Expectations** |
| **D** | **70** | **Inadequate Progress Towards Meeting Content Expectations** |
| **F** | **69 and below** | **Did Not Meet Content Expectations** |
| **NC** | **No Credit** | **Enrolled 10 Days or Less** |
| **I** | **Incomplete** | **Course Requirement not Completed** |