

# OHHS Career and Technology-Business Education



**Course Name:** Accounting 1

**Course Code:** CTO602

## **COURSE DESCRIPTION:**

Learn double-entry accounting for service businesses organized as a proprietorship. Understand basic accounting concepts and bookkeeping applications. Projects will include financial statements, balance sheet, and income statements. Prepare manual and computer generated financial records. Use journals, general and subsidiary ledgers, and computer managed accounting software.

**PREREQUISITES:** None

## **COURSE RESOURCES/TEXTBOOK:**

Century 21 South-Western Accounting, 10<sup>th</sup> edition by Gilbertson, Lehman and Gentene.

Online Workbook by Aplia

Computer for online workbook, and miscellaneous reinforcement.

Accounting Website: <https://sites.google.com/a/ohsd.net/sunderwood/home>

**COURSE FEES:** None

## **COURSE OUTLINE/INSTRUCTIONAL UNITS:**

### **Semester 1 (Accounting for a Service Business Organized as a Proprietorship):**

Starting a Proprietorship: Changes that affect the Accounting Equation

Analyzing Transactions into Debit and Credit Parts

Recording Transactions in a General Journal

Posting from a General Journal to a General Ledger

Cash Control Systems

Work Sheet for a Service Business

Financial Statements for a Proprietorship

Recording Adjusting and Closing Entries for a Service Business

Reinforcement Activity

Eddie Ortega, Disc Jockey—Simulation Activity

## **MAJOR ASSESSMENTS:**

\*Chapter Tests

\* Simulation Activity

\*Reinforcement Activities

## **GRADING SCALE:**

70% Tests    20% Units and Daily Work

10% Professionalism

Points will be given and a grade based on your percentage of points on units and daily work and tests.

93% +	A	83-86.9%	B	73-76.9%	C	60-66.9%	D
90-92.9%	A-	80-82.9%	B-	70-72.9%	C-	59.9% and Below	F
87-89.9%	B+	77-79.9%	C+	67-69.9%	D+		

**Tests:**

Tests and quizzes will be given over the material covered. Tests are always announced. We will have one major test after each chapter. If you are absent the day of a test or a quiz, you will have one week to make it up. This will need to be done before or after school. Makeup tests will not be done during class time.

**Units and Daily Work:**

Homework is important in Accounting. You are expected to complete all the assigned homework. If you are doing your work in writing, use PENCIL!

Neatness, penmanship and accuracy count in this class.

A variety of assignments will be given throughout the semester. The amount of time needed for assignments will vary. You will be given a reasonable amount of time to complete assignments.

If you are absent from class, assume you have make-up work. It is your responsibility to check and see what assignments have been missed.

**Professionalism:**

You will earn 10 points a day for coming to class and working in a professional and productive manner.

- Be Here – need to be in the Accounting class
- Be On time – School Policies followed. Student need to be in the classroom when the last bell stops ringing. See General Rules and Expectations for other discipline due to tardiness
- Be Prepared– book, assignment, calculator, pen and/or pencil, computer & program(s) username(s) and password(s), and in attire according to the school’s dress code.
- Be On Task - working during period, conversations are on topic, phone is put away
- Be Respectful – listen during instruction, use positive comments when speaking with peers, avoid slang when “joking”, speak in low tones with neighbors or teacher only when working, keep desk and computers free of drawing and/or gum, keep questions and comments appropriate during classroom discussion

**MATERIALS/SUPPLIES:**

Pencil

Calculator

**OHHS PLAGIARISM POLICY:**

Any student, who knowingly turns in any work that has been done by someone other than himself or herself, and fraudulently represents it as his/her own, shall be considered to have cheated. Cheating also includes: aiding someone else in cheating, the use or preparation of written, pictorial, or other materials not authorized by the instructor during a test or assignment, the use of testing materials obtained previous to the test date, or plagiarism of any kind. Students found cheating will also be subject to an office referral, which could result in a suspension. As an effort based school, students who have plagiarized/cheated must still demonstrate their learning. Thus, students will be given the opportunity to complete the work. This will fall under the “Late Work Policy” of the teacher where total possible points may be reduced

**RE-DO POLICY:**

OHHS is an effort based school where we believe all students can learn. We also know that students learn at different rates. Thus, we are implementing a re-do policy that recognizes the needs of individual learners.

**Re-do**

- Full Credit up to 70%. If Above 70%, two test scores are averaged.
- Assessments (with exception of the Final semester exam)
- Key Assignments: Evidence that demonstrates mastery of a standard

**Teachers may:**

- require completion of supporting assignments prior to re-do opportunities for students to show they can meet the standard.
  - ***All assignments must be completed and corrected by the student prior to retaking an exam.***
- require students to complete re-do of work outside of class time.
  - ***All re-do work/test retakes will be done during Tutoring/Extra Help times listed below.***
- limit the number of re-do opportunities for each assignment.
  - ***Students will have 1 re-do/retake opportunity for each test/project.***
- assign zero grades when students choose not to do key assignments and/or assessments to standard.
- have different requirements for late work.
  - ***See Late Work Policy below.***

All opportunities for re-do work will come with a deadline as assigned by the teacher.

- ***Students will have 1 week from when the original Project/Test was scored and returned to the class to complete re-do work or to retake a test.***

**LATE WORK POLICY:**

All daily work is due the day after it is assigned, however, it can be turned in late for full credit until the unit test is given. After that, no credit will be given.

Projects not turned in on time will be accepted for partial credit (75% of grade earned) up to 2 days after the original due date. (Exceptions will be made for Excused Absences)

**TUTORING AND EXTRA HELP**

The Business classroom will be open at 7:30 in the morning before school and it will stay open until at least 3:00 pm after school. Students are welcome to come in and type or work on class projects during those hours.

Students needing extra help can come in after school Tuesdays, Wednesdays and Fridays.

Many days the lab will be open later than 3:00 and students can stay as long as there is a teacher present. The lab will be closed Mondays after school because of teacher meetings.