

### Career, Technical and Agricultural Education Newton County Schools Course Syllabus



#### **Finance Career Cluster**

Advanced Accounting and Business Accounting Pathways

### Principles of Accounting I

**Course Number:** 07.41100 **Prerequisite:** Introduction to Business Technology

**Year:** 2015-2016

**Instructor:** Ashley Dawson **School Name:** Newton College & Career Academy

E-mail: dawson.ashley@newton.k12.ga.us Room Number: 3.346

**Planning Period:** 8:00 – 9:10a **Phone:** (678) 625-6769 ext. 6599

#### **Course Description:**

Where does all the money go? As a person would not go to a foreign country and not learn the language, accounting is the "language of business." Principles of Accounting 1 is a skill-level course that is of value to all students pursuing a strong background in business, marketing, and management. Using financial information, students will learn how to make decisions about planning, organizing, and allocating resources using accounting procedures. Performing accounting activities for sole proprietorships and corporations following Generally-Accepted Accounting Procedures are included in the course. Students analyze business transactions and financial statements, perform payroll, and evaluate the effects of transactions on the economic health of a business.

Various forms of technologies and internet research will be highlighted to expose students to the resources available when learning the language of business. Employability skills are integrated into activities, tasks, and projects throughout the course standards to demonstrate the skills required by business and industry. Competencies in the co-curricular student organization, Future Business Leaders of America (FBLA), are integral components of the employability skills standard for this course.

Principles of Accounting 1 may be the second course in the Advanced Accounting Pathway or the third course in the Business Accounting pathway in the Finance Cluster. Students enrolled in this course should have successfully completed Introduction to Business & Technology. If students are completing the Business Accounting pathway, they should have successfully completed the Financial Literacy course.

#### Textbook/Workbook(s)/Electronic Media:

Century 21 Accounting (Chapters 1 thru 16). Century 21 Working Papers. In addition, Canvas-Learning Management System - will be utilized in presenting the course material to students.

**Supplemental materials and EOPA:** World Wide Web (Internet) and specific accounting software **EOPA:** Students may take End-of-Pathway Assessments (Industry Certifications) when they have completed three courses in the Advanced Accounting or Business Accounting Pathways. Finance

Cluster – Advanced Accounting (NOCTI) or Business Accounting (NOCTI – Accounting Basics) are assessments presently being used.

#### **Course Outline:**

- 1. Employability Skills
- 2. Career Technical Student Organizations
- 3. Accountant's Role in Business & Society
- 4. Accounting Careers
- 5. Accounting Cycle/Equation

- 6. GAAP Principles
- 7. Preparing Financial Statements
- 8. Financially Analyzing a Business
- 9. Accounting Controls
- 10. Payroll Procedures

#### **Grading Procedures:**

Grading Scale	Categories	
A = 90 - 100 B = 80 - 89 C = 70 - 79 F = Below 70	Daily Assignments Projects Course Assessments Ethics/Reading/Writing/FBLA District Assessments Final	= 25% = 30% = 10% = 10% = 10% = 15%

#### **Attendance Policy:**

Students enrolled in CTAE classes are expected to follow the same guidelines for attendance as exemplified in the world of work and/or post-secondary educational institutions. Students in the Newton County School System follow the guidelines (approved by the Board of Education) related to absences and opportunities for students to make up missed work. Students and parents/guardians should refer to the specific course syllabus and the Student Handbook for additional information.

#### **Classroom Expectations:**

Students enrolled in all CTAE classes are preparing to compete in the world of work and/or for a post-secondary education. Therefore, all work must exhibit a professional level of competency. Since honesty is expected in the work place, CTAE instructors demand a high level of expectation with each student being responsible for his/her own work; therefore, plagiarism will not be tolerated. In order to provide quality and up-to-date instruction, various types of equipment are necessary. Students must use all equipment in the proper manner, respecting all property associated with the CTAE labs/classrooms, as well as the property of other students. Another aspect of preparing students for success in future endeavors is the expectation of appropriate career related attire and appearance. Students are expected to dress appropriately for school, community and business functions. (Additional classroom expectations may apply.)

#### **Key Vocabulary Words:**

Relevant vocabulary words will be emphasized throughout this course; these words may often be important in other courses, including non-CTAE courses. Students will be introduced to these key words in context of various units of instruction and students may also access the words through the following methods:

- Teacher Learning Management System (Canvas)
- Student share drive or email
- Flash drive (student)
- Printed copy as requested from teacher

#### **Information for Parent(s)/Guardian(s):**

It is the goal of Newton County educators to provide students with the appropriate background knowledge in order to be successful when taking different local, state, and national standardized tests. Research indicates that information introduced, received and reviewed in a repetitive manner provides students with an opportunity for greater success in the assessment arena. Therefore, vocabulary will be stressed throughout this and all CTAE courses as well other key academic core classes. Parents/guardians may obtain a list of key vocabulary words relevant to this course through the following media:

- Teacher Learning Management System (Canvas)
- Digital copy for student(s)
- Printed copy as requested from teacher

**Syllabus Confirmation**(A copy of this document will be kept on file by the teacher of this course.)

I have read the course syllabus and understand information contained therein.		
Student's Printed Name		
Student's Signature	Date	
Parent/Guardian Printed Name	<u> </u>	
Parent/Guardian Contact Information:		
Cell:	Home:	
Work:	E-mail:	
Parent/Guardian Signature	 Date	

# Work Ethics Grade Ms. Dawson – Business & Computer Science

Each student will begin this semester with 100 points for their Work Ethics grade. You will lose points when you are not staying focused on the completion of assignments in and during class time because of the following offenses.

**One** point for each offense will be taken from your grade for the following:

- ❖ Being disrespectful to teacher and/or classmates
- Playing games when not appropriate or without teacher permission
- Not participating in class and/or sleeping
- Being disruptive/talking

#### **Special Internet Rule**

The internet is on the computers for specific purposes only. You should only be on the internet if you have been given verbal permission to do so or if your textbook instructs you to do so. If you are caught surfing the internet (not using the internet for a specific educational purpose), you will lose FIVE points for each incident after being given ONE warning.

All of the above offenses coincide with the Classroom Procedures section of your course syllabus and therefore are subject to not only loss of points, but also detention or office referral.

\*\*Additional offenses can be added at the instructor's discretion/direction\*\*

# Remember – Right now you have a 100. It's up to you to keep it!!

I have read and understand the above information	n.
Student SignatureParent Signature	
My child has access to an internet-connected device (	
(Please circle o	one answer)

YES or NO