

ACCOUNTING 1 Flaszka K

ACCOUNTING I “Accounting is the language of Business”	
COURSE TITLE: Accounting 1	TERM: Full Year
TEACHER NAME: Kenneth Flaszka	CLASSROOM NUMBER AND EXTENSION: B150, ext. 1250 TEACHER EMAIL: kflasza@pioneerschools.org
AVAILABILITY OUTSIDE REGULAR CLASS TIME: I am available to meet with students during planning periods and after school by appointment.	

BE READY, RESPECTFUL, RESPONSIBLE
ACADEMIC HONESTY: THE PIONEER CENTRAL HIGH SCHOOL POLICY WILL BE ADHERED TO IN ALL CASES OF ACADEMIC MISCONDUCT. PLAGIARISM IS A SERIOUS OFFENSE. ALL WORK IS EXPECTED TO BE YOUR OWN, ORIGINAL UNDERTAKING. USING ANOTHER’S WORK, WITH OR WITHOUT THEIR PERMISSION AND ATTEMPTING TO PASS IT OFF AS YOUR OWN IS NEVER PERMITTED AND WILL BE PENALIZED. CONSEQUENCES OF ACADEMIC DISHONESTY WILL BE CONSISTENT WITH THE CODE OF CONDUCT.
STATEMENT REGARDING STUDENTS CONDUCT: PREPARING TO BECOME A GRADUATE OF PIONEER INVOLVES MORE THAN ACADEMIC PREPARATION IN THE CLASSROOM. EVERY DAY YOU NEED TO DEMONSTRATE POSITIVE ATTITUDES AND BEHAVIORS THAT ARE CONSISTENT WITH OUR CODE OF CONDUCT . ALL ADULTS IN OUR SCHOOL WILL BE WATCHING TO SEE THAT YOU ARE DEVELOPING APPROPRIATE BEHAVIOR AND WILL PROVIDE YOU FEEDBACK ON YOUR JOURNEY TOWARD BECOMING WORLD-CLASS CITIZENS.

COURSE TEXT AND OTHER RESOURCES

TEXTBOOK: CENTURY 21 ACCOUNTING GENERAL JOURNAL 10TH EDITION WORKBOOK: CENTURY 21 ACCOUNTING GENERAL JOURNAL SIMULATED ACCOUNTING FINAL PROJECT—AUTHENTIC THREADS OR VIKING MARINE REQUIRED SUPPLIES: STUDENTS MUST HAVE A FOLDER WITH POCKETS AND MECHANICAL PENCIL (PREFERRED) OR PENCIL WITH THEM FOR EVERY CLASS. TEXTBOOKS AND WORKBOOKS WILL BE ASSIGNED TO STUDENTS. CALCULATORS WILL BE PROVIDED AND CALCULATORS ON OTHER ELECTRONIC DEVICES WILL NOT BE ACCEPTABLE. YOU WILL NOT BE ALLOWED TO SHARE CALCULATORS ON TESTS!
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COURSE DESCRIPTION FROM PROGRAM OF STUDY

THIS COURSE IS RECOMMENDED FOR STUDENTS CONSIDERING MAJORING IN BUSINESS IN COLLEGE, AS WELL AS THOSE WITH AN INTEREST IN ACCOUNTING AS A CAREER. THE FIRST YEAR ACCOUNTING COURSE PROVIDES A THOROUGH BACKGROUND IN THE BASIC ACCOUNTING PROCEDURES USED TO OPERATE A BUSINESS. STUDENTS WILL HAVE A BASIC UNDERSTANDING OF ACCOUNTING PROCEDURES-PAYROLL RECORDS, BASIC DEBITS AND CREDITS, CASH AND SPECIAL JOURNALS, WORKSHEETS, ADJUSTING AND CLOSING ENTRIES, FINANCIAL STATEMENTS AND CHECKING ACCOUNTS. STUDENTS WILL COMPLETE AN ACCOUNTING SIMULATION TO PROCESS ACCOUNTS RECEIVABLE, PAYROLL, AND TRANSACTIONS SPECIFIC TO A SERVICE BUSINESS.

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LEARNING GOALS OF THE COURSE

- CLASSIFY ACCOUNTS AS ASSETS, LIABILITIES, OWNERS' EQUITY, REVENUE, AND EXPENSES.
- ANALYZE HOW TRANSACTIONS RELATED TO STARTING A MERCHANDISING BUSINESS ORGANIZED AS A PARTNERSHIP AFFECT ACCOUNTS IN THE ACCOUNTING EQUATION.
- ANALYZE THE CHANGES THAT AFFECT OWNERS' EQUITY FOR A MERCHANDISING BUSINESS ORGANIZED AS A PARTNERSHIP IN AN ACCOUNTING EQUATION.
- VERIFY THE EQUALITY OF DEBITS AND CREDITS FOR EACH TRANSACTION.
- IDENTIFY ACCOUNTING CONCEPTS AND PRACTICES RELATED TO RECORDING TRANSACTIONS IN A GENERAL, SALES, CASH PAYMENTS, CASH RECEIPTS, AND PURCHASES JOURNAL.
- PREPARE A CHART OF ACCOUNTS FOR A MERCHANDISING BUSINESS ORGANIZED AS A PARTNERSHIP.
- ANALYZE PURCHASES, SALES, CASH PAYMENTS, AND CASH RECEIPTS TRANSACTIONS FOR A MERCHANDISING BUSINESS.
- TOTAL, RULE, AND PROVE THE PURCHASES, SALES, CASH PAYMENTS, AND CASH RECEIPTS JOURNAL.
- POST AMOUNTS FROM THE GENERAL, SALES, CASH PAYMENTS, CASH RECEIPTS, AND PURCHASES JOURNAL TO THE GENERAL LEDGER.
- OPEN ACCOUNTS IN THE ACCOUNTS PAYABLE AND ACCOUNTS RECEIVABLE LEDGER.
- PREPARE A SCHEDULE OF ACCOUNTS PAYABLE AND ACCOUNTS RECEIVABLE.
- PREPARE BUSINESS PAPERS RELATED TO USING A CHECKING ACCOUNT.
- RECONCILE A BANK STATEMENT.
- REPLENISH A PETTY CASH FUND.
- RECORD TRANSACTIONS RELATED TO USING A CHECKING ACCOUNT AND A PETTY CASH FUND.
- WRITE AND ENDORSE CHECKS.
- IDENTIFY AND RECORD BANK SERVICE CHARGES.
- COMPUTE EMPLOYEE EARNINGS AND DEDUCTIONS.
- COMPLETE PAYROLL RECORDS AND PREPARE PAYROLL CHECKS.
- ANALYZE, JOURNALIZE, AND POST PAYROLL TRANSACTIONS.
- PLAN ADJUSTMENTS FOR SUPPLIES, PREPAID INSURANCE, AND MERCHANDISE INVENTORY.
- COMPLETE A WORK SHEET.
- IDENTIFY SELECTED PROCEDURES FOR FINDING AND CORRECTING ERRORS IN ACCOUNTING RECORDS.
- PREPARE AN INCOME STATEMENT FOR A MERCHANDISING BUSINESS ORGANIZED AS A PARTNERSHIP.
- ANALYZE AN INCOME STATEMENT USING COMPONENT PERCENTAGES.
- PREPARE A DISTRIBUTION OF NET INCOME STATEMENT FOR A MERCHANDISING BUSINESS ORGANIZED AS A PARTNERSHIP.
- PREPARE AN OWNERS' EQUITY STATEMENT FOR A MERCHANDISING BUSINESS ORGANIZED AS A PARTNERSHIP.
- PREPARE A BALANCE SHEET FOR A MERCHANDISING BUSINESS ORGANIZED AS A PARTNERSHIP.
- RECORD ADJUSTING ENTRIES FOR A MERCHANDISING BUSINESS ORGANIZED AS A PARTNERSHIP.
- RECORD CLOSING ENTRIES FOR A MERCHANDISING BUSINESS ORGANIZED AS A PARTNERSHIP.
- PREPARE A POST-CLOSING TRIAL BALANCE FOR A PARTNERSHIP ORGANIZED AS A PARTNERSHIP.

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GRADING

ASSIGNMENTS WILL BE GRADED FREQUENTLY. GRADES WILL BE BASED ON:
FOR THE FIRST THREE GRADING QUARTERS (THERE IS A FINAL PROJECT IN QUARTER 4):

QUIZZES — 10% - QUIZZES WILL BE GIVEN WEEKLY (ON THE LAST DAY OF EACH WEEK UNLESS OTHERWISE NOTED). THE LOWEST TWO QUIZ GRADES WILL BE DROPPED (AT THE END OF THE QUARTER). IF YOU ARE ABSENT ON THE DAY OF THE QUIZ, THAT QUIZ WILL BE ONE OF YOUR DROPPED QUIZZES FOR THE QUARTER. THERE ARE NO MAKE-UP QUIZZES.

HOMEWORK/CLASSWORK/TESTS: 90% - HOMEWORK IS DUE AT THE BEGINNING OF THE NEXT CLASS PERIOD UNLESS OTHERWISE NOTED. FREQUENTLY, CLASS TIME WILL BE GIVEN TO START THE ASSIGNMENT. CLASSWORK IS TO BE DONE IN CLASS. IF I FIND YOU ARE NOT DOING THE REQUIRED WORK, YOUR GRADE WILL REFLECT THIS. THUS, THE OVERALL GRADE FOR ALL ASSIGNMENTS INCLUDES TIMELINESS (HANDING ASSIGNMENTS IN ON TIME), COMPLETENESS, NEATNESS, PREPARATION, AND CORRECTNESS.

ALL GRADES ARE POSTED ON POWER SCHOOLS VIA THE INTERNET.

MAJOR LEARNING ACTIVITIES AND PROJECTS (THERE MAY BE MORE OR LESS BASED ON TEACHER DISCRETION):

DATE:	TOPIC:	DUE DATE: (if possible)
1ST QUARTER	FRIDAY QUIZZES CLASS ASSIGNMENTS WORKBOOK ACTIVITIES TESTS	WEEKLY DAILY
2ND QUARTER	FRIDAY QUIZZES CLASS ASSIGNMENTS WORKBOOK ACTIVITIES TESTS	WEEKLY DAILY
3RD QUARTER	FRIDAY QUIZZES CLASS ASSIGNMENTS WORKBOOK ACTIVITIES TESTS	WEEKLY DAILY
4TH QUARTER	FRIDAY QUIZZES TEST (SUBJECT TO CHANGE) SIMULATED ACCOUNTING PROJECT— VIKING MARINE OR AUTHENTIC THREADS	WEEKLY

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STUDENT/PARENT ACKNOWLEDGMENT

(PLEASE SIGN AND RETURN TO YOUR TEACHER BY SEPTEMBER 9, 2019 – 5 POINTS (3 POINTS IF RETURNED LATE))

COURSE NAME: Accounting 1
TEACHER NAME: Kenneth Flaszka

WE HAVE RECEIVED A COPY OF THE COURSE SYLLABUS AND HAVE READ, DISCUSSED AND UNDERSTAND THE CONTENT.

PARENT SIGNATURE AND DATE

STUDENT SIGNATURE AND DATE

PRINTED NAME

PRINTED NAME