

# CENTRAL HIGH SCHOOL

## ACCOUNTING

Andra Adams

### COURSE SYLLABUS

#### **Course Description:**

Accounting is a skill-level course that is of value to all students pursuing a strong background in business, marketing, and management. This course includes planned learning experiences that develop initial and basic skills used in systematically computing, classifying, recording, verifying, and maintaining numerical data involved in financial and product control records including the paying and receiving of money. Instruction includes information on keeping financial records, summarizing them for convenient interpretation, and analyzing them to provide assistance to management for decision-making. Accounting computer applications will be integrated throughout the course where applicable. In addition to stressing basic fundamentals and terminology of Accounting, instruction will provide initial understanding of the preparation of budgets and financial reports, operation of related business machines and equipment, and career opportunities in the accounting field. Practical accounting problems with business papers will emphasize actual business records management.

#### **Required Class Materials:**

Calculator, folder, textbook, and working papers

**Text:** Accounting (South-Western)

#### **Course Outline:**

Starting proprietorships	Journalize purchases and cash payments
Transactions that affect owner's equity	Journalize sales and cash receipts
Analyzing transactions	Posting to general and subsidiary ledgers
Journalizing transactions	Preparing payroll records
Posting to a general ledger	Payroll accounting, taxes, and reports
Cash control systems	Work sheet for a merchandising business
Work sheet for service businesses	Financial statements for a partnership
Financial statements for proprietorships	Recording adjusting and closing entries for a partnership
Recording adjusting and closing entries	

Recording purchases and cash payments using special journals  
Recording sales and cash receipts using special journals  
Accounting for uncollectible accounts receivable  
Accounting for plant assets and depreciation  
Accounting for inventory  
Accounting for notes and interest  
Accounting for accrued revenue and expenses  
Distributing dividends and preparing a work sheet  
Financial statements and end-of-fiscal-period entries for a corporation

#### **Grading:**

Grading is based on School Policy. Grades will be taken on daily homework, quizzes, Chapter tests, and projects.

#### **Class Policies & Procedures:**

1. Be in the classroom and seated when the bell rings.
2. Be prepared for class daily by bringing ALL needed materials with you.  
(pencil, working papers, textbook, calculator, planner)
3. Listen to and follow directions the first time they are given.
4. Work on assigned work first.
5. Students are expected to work until the bell rings. Do not pack up early.

**Make-up Work:**

The student is responsible for obtaining all make-up work when absent from class. The student will need to pick up work from Room A109 upon return to school. Missed work will be due the next class period. Missed tests should be rescheduled according to the Handbook.

**Instructor Contact:**

Room A109

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