

Mrs. Memory Reed  
Business Education Teacher  
Harris County High School  
706-628-4278  
reed-m@harris.k12.ga.us

**Accounting I (7.4110000-01) Syllabus**  
School Year 2007-08

**Course Description:**

This course offers an introduction to the balance sheet, the general journal, the general ledger, the classification and summary of income and expenses, and the basic principles, terms, and procedures used in entering data in an accounting system. There will be additional emphasis on journalizing, posting, proving accounts, reconciliation of bank statements, worksheet with adjustments, and adjusting and closing entries.

**Objectives/Standards:**

1. Identify and explain correct terminology related to accounting careers, principles, concepts, procedures, and work ethics (QCC) (BEA1\_A2006-1)
2. Describe the educational requirements and general responsibilities of various accounting careers (QCC) (BEA1\_A2006-2)
3. Explain the use of the basic accounting equation (QCC) (BEA1\_A2006-3)
4. Determine the effects of business transactions on the basic accounting equation (QCC) (BEA1\_A2006-4)
5. Demonstrate the accounting procedures used in an accounting system of a service or merchandising business (QCC) (BEA1\_A2006-5)
6. Apply accounting procedures for a service business organized as a sole proprietorship, partnership, or a corporation (QCC) (BEA1\_A2006-6)
7. Apply accounting procedures used in a merchandising business organized as a corporation (QCC) (BEA1\_A2006-7)
8. Apply accounting procedures used for recording transactions in general and special journals and in general and subsidiary ledgers (QCC) (BEA1\_A2006-8)
9. Use automated accounting software and/or spreadsheets software for accounting applications (QCC) (BEA1\_A2006-9)
10. Describe and apply the procedures used in a payroll system, (QCC) (BEA1\_A2006-10)
11. Describe the principles and practices of accounting in a payroll system (QCC) (BEA1\_A2006-11)
12. Describe and apply procedures related to banking activities (QCC) (BEA1\_A2006-12)
13. Integrate core employability skills: basic skills, thinking skills, personal qualities and interpersonal skills (QCC) (BEA1\_2006-13)

**Materials:**

1. Textbook: Glencoe Accounting: Real-World Applications & Connections First-Year Course  
(Replacement cost: \$70 )
2. Accounting workbook: Glencoe Accounting: Real-World Applications & Connections First-Year Course  
(replacement cost: \$20)
3. Glencoe/Peachtree QuickBooks accounting software
4. Microsoft Excel and Word software
5. Teacher prepared handouts and worksheets.
6. Notebook, blue/black pens, #2 pencils (furnished by student)
7. Calculator (furnished by student)

**Grading Scale:**

A=90100  
B=8089  
C=7079  
F=069

**Evaluation Procedures:**

Homework/Warm-ups	10%
Daily	40%
Tests	40%
Midterm/Final	10%

# **Articulation Agreement Statement**

## **Columbus Technical College and Harris County Public Schools**

Harris County Public Schools and Columbus Technical College have an agreement which will give students the opportunity to exempt coursework at Columbus Tech. Students in *Accounting I (07.41100)* are eligible for this program. Committees from both HCHS and Columbus Technical College have reviewed the instructional content and competencies expected within the courses. It is agreed that a student who has earned a full year of credit (1 semester block) in accounting at the high school level and has a course grade of 85 or higher will be allowed to take the Columbus Technical College Accounting 101 final exam. If the student scores 80 percent or better on the Columbus Tech final exam, the student will be allowed to exempt Accounting 101 from their course of study, saving the student and parent time and money. Student must enroll at Columbus Technical College within 18 months of graduation from high school.

### **Major Tests and Projects**

Quizzes may be given at any time; tests will be given at the end of each chapter. (Most chapter tests will include objective and performance parts.)

### **Make-up Work**

Be at school when things are due and there will be fewer problems with make-up work. Please be aware that make-up work can never provide the information and material provided in the usual classroom situation. Whenever you must be absent from school, it is **YOUR** responsibility to determine what work was missed, what notes were taken, what handouts were distributed, etc. Try to take care of this on the day of your return to school. If you have an **excused** absence, you have three days to make up tests that were not announced before your absence, tests announced before your absence need to be made up the day you return. Daily work assigned in advance is due the day you return to school. Any work due on the day you are absent must be turned in the day you return to class. Should a test be scheduled the day you return from an absence and notice was given before your absence, you are expected to take the test at the scheduled time. There is no makeup option for unexcused absences.

### **Classroom Rules**

1. You are expected to arrive on time each day.
2. When you arrive in the classroom each day, please be seated and begin working on your assigned activities (noted on the board). **DO NOT STAND AND BEGIN TO SOCIALIZE!**
3. You will begin putting away materials no more than 3-5 minutes before the end of the period; make sure you have left your work station clean, trash in trash can, chair under desk, etc.
4. **Food, drinks, and gum are not allowed in the classroom.**
5. Students are expected to use the computers only for the work that has been assigned. Computer policies in student agenda will be strictly enforced. Disciplinary action will be administered for any infractions of computer policy.
6. Students are expected to comply with general school disciplinary policies as stated in the student handbook.  
(These are strictly enforced in the classroom.)
7. Students are expected to exercise self-discipline in class and use any extra time to complete classwork/homework.
8. Cell phone policies will be strictly enforced.
9. Dress Code strictly enforced in the classroom.

I look forward to an exciting and productive semester! Be successful and reach your full potential. **Be the best you can be!!**

# Accounting I

## Classroom/Lab Agreement

I have read and understand the course syllabus including classroom/lab rules and regulations. I also understand I will be using school materials and equipment, and I will take care of it in a proper manner. If I misuse equipment or materials, I could be liable for the cost of repair/replacement and be subject to disciplinary action.

\_\_\_\_\_  
Student Name (print)

\_\_\_\_\_  
Student Signature

\_\_\_\_\_  
Parent/Guardian Name (print)

\_\_\_\_\_  
Parent/Guardian Signature

\_\_\_\_\_  
Parent/Guardian E-mail Address

\_\_\_\_\_  
Parent/Guardian Home Phone

\_\_\_\_\_  
Parent/Guardian Cell Phone

\_\_\_\_\_  
Parent/Guardian Work Phone

## DON'T FORGET TO JOIN FBLA

### **BUSINESS EDUCATION STUDENT ORGANIZATION -- FBLA**

Business Education students are expected to join FBLA (Future Business Leaders of America). FBLA is a national educational student organization that plays a vital role in the student's high school education. FBLA is an excellent source of information for students planning careers in business. Students may be members of the collegiate level of FBLA which is PBL (Phi Beta Lambda).

**FBLA** is a national student organization that strives to:

- Strengthen the confidence of students in themselves and their work
- Create more interest in and understanding of American business enterprise
- Develop character, prepare for useful citizenship, and foster patriotism
- Encourage scholarship and promote school loyalty
- Assist students in the establishment of occupational goals
- Facilitate the transition from school to work

Students in FBLA are given the opportunity to develop strong leadership qualities and civic responsibilities through participation in competitive events and projects. Members of FBLA may apply for the many scholarships that are available. FBLA conferences allow members to meet some of the more than 250,000 members nationally.

Cost to join for non-members 2<sup>nd</sup> semester is only \$9.00! Bring your money in with your signed syllabus.