

# Eagle's Landing High School

## Principles of Accounting 1

### Course Syllabus

**Teacher:** Dr. Y. Dupree

**Room #:** 512

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**Teacher Web Page:** <http://schoolwires.henry.k12.ga.us/Domain/3736>

#### COURSE DESCRIPTION

Principles of Accounting I 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.

Students will not only understand the concepts, but apply their knowledge to situations and defend their actions/decisions/choices through the knowledge and skills acquired in this course. 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), is an integral component of both the employability skills standards and content standards for this course.

Various forms of technologies will be highlighted to expose students to the emerging technologies impacting the business world. Professional communication skills and practices, problem-solving, ethical and legal issues, and the impact of effective presentation skills are taught in this course as a foundational knowledge to prepare students to be college and career ready.

The End of the Pathway Assessment will be taken by students who complete all 3 courses in the pathway to give students an opportunity to earn an industry recognized credential. Students will take the End of the Pathway Assessment in April or May.

#### FUTURE BUSINESS LEADERS OF AMERICA (FBLA)

FBLA is a co-curricular student organization that plays an integral part in the components of the Business & Technology course standards. FBLA activities are incorporated throughout this course and the rest of the Business and Computer Science courses. Students are strongly urged to join FBLA to benefit from the wealth of opportunities the organization has to offer.

#### TEACHER WEBSITE

The ELHS teacher website <http://schoolwires.henry.k12.ga.us/Domain/3736> for this course is essential for all students. Students should check the site every day for course standards, essential questions, daily focus activities (DO NOW), and course assignments.

## COURSE CONTENT

### **COURSE STANDARDS**

FIN-PA1-1 Demonstrate employability skills required by business and industry.

FIN-PA1-2 Analyze and evaluate the role that accountants play in business and society.

FIN-PA1-3 Utilize career-planning concepts, tools and strategies to explore, obtain and/or consider an accounting career.

FIN-PA1-4 Demonstrate and understanding by applying the steps of the accounting cycle to prepare financial statements for proprietorships and corporations.

FIN-PA1-5 Apply generally-accepted accounting principles (GAAP) and explain how the application of GAAP impacts the recording of financial transactions, and the preparation of financial statements.

FIN-PA1-6 Demonstrate an understanding and working knowledge of the preparation of financial statements.

FIN-PA1-7 Analyze the financial condition and operating results of a business for informed decision making.

FIN-PA1-8 Evaluate and determine suitable internal accounting controls to ensure the safe guarding of assets.

FIN-PA1-9 Summarize payroll procedures in order to calculate, record, and distribute payroll earnings and related tax liabilities.

FIN-PA1-10 Explore how related student organizations are integral parts of career and technology education courses through leadership development, school and community service projects, entrepreneurship development, and competitive events.

## UNITS/TOPICS

1. Employability skills
2. Role of Accountants
3. Accounting Careers
4. Steps of the Accounting Cycle
5. Generally-Accepted Accounting Principles (GAAP)
6. Preparation of Financial Statements
7. Financial Condition and Operating Results
8. Accounting Controls
9. Payroll
10. Future Business Leaders of America

Opportunities for unit recovery will be available for students (as determined by the teacher) throughout the school year.

## CLASSROOM RULES AND PROCEDURES

### Classroom Rules

1. Respect Yourself.  
Please refrain from the following activities:
  - a. Cheating= automatic zero
  - b. Coming to class late – *Be on time prepared to learn.*
  - c. Using profanity
  - d. Sleeping in class
  - e. Skipping class: automatic referral
  - f. Visiting inappropriate websites: loss of computer privilege
  - g. Leaving seat without permission.
2. Respect your teacher and your classmates (all inclusive) with both verbal & nonverbal behavior. This include but is not limited to:
  - a. Your teacher, her personal belongings, & personal space
  - b. Other students, his / her personal belongings, & personal space
  - c. All classroom materials / objects like furniture and computer equipment
  - d. Raise your hand to speak - do not call out or yell across the room.

### Consequences:

- 1<sup>st</sup> Offense: warning
- 2<sup>nd</sup> Offense: parent contact
- 3<sup>rd</sup> Offense: detention
- 4<sup>th</sup> Offense: referral

3. Food and drink are NOT ALLOWED in the classroom, including gum.
4. Work during all work times (bell to bell). Do not log off of the computer early.
5. Follow all directions the first time given.

## Classroom Procedures

1. Each student must receive written permission before leaving the classroom. NO EXCEPTIONS!
2. Bring all class material every day including notebook paper and blue or black ink pen.
3. Be familiar with subject matter / computer skills in order to complete all daily assignments, quizzes, projects and tests in a timely manner.
4. Print and save according to assignment instructions.
5. It is the responsibility of the student to acquire and complete make up assignments upon returning from an excused absence.
6. Please remain seated until your teacher dismisses the class. Your teacher, not the bell, dismisses you.

## INSTRUCTIONAL MATERIALS AND SUPPLIES

### Instructional Supplies

binder or folder

College Rule loose leaf paper

Blue or black ink pen

Headphones

## EVALUATION AND GRADING

Evaluation in the course will be based on the following:

- |  |             |
|--|-------------|
| • Classwork and participation              | <b>20%</b>  |
| • Assessments                              | <b>60%</b>  |
| • Includes quizzes, tests, and/or projects |             |
| • Final Exam                               | <b>20%</b>  |
| Total                                      | <b>100%</b> |

\*Please regularly check Infinite Campus (IC) for student grades. Infinite Campus user name and password can be obtained from the counseling office.

## OTHER INFORMATION

### Dress for Success

Students can "Dress for Success" in business casual or professional dress every Wednesday for extra credit points.

### Expectations for Academic Success

- 1) Complete daily classwork assignments.
- 2) Participate in discussions and ask questions.
- 3) Participate constructively as a team member.
- 4) Problem solve and accept challenges.

### Additional Requirements/ Resources

5) Challenge yourself to continuously improve.

\*This syllabus may be updated as needed throughout the school year.

## Signature Sheet

The signatures of parent/guardian(s) and student below indicate that both have read and understand the information outlined in the syllabus for Principles of Accounting 1 for the 2017-2018 school year as well as the Electronic Resources information in the student handbook.

<b>Printed Name of Student</b>	<b>Signature of Student</b>
<b>Printed Name of Parent/Guardian</b>	<b>Signature of Parent/Guardian</b>
<b>Daytime Phone Number</b>	<b>Email Address</b>
Printed Name of Parent/Guardian	Signature of Parent/Guardian
Daytime Phone Number	Email Address
<b>Class Period</b>	<b>Date</b>

*Parent Comments:*

*Wish List:*

- I will donate facial tissue.
- I will donate hand sanitizer.

I am interested in serving as a guest speaker, an advisory committee member, or volunteer (Please circle all that apply).

Occupation: \_\_\_\_\_ Company: \_\_\_\_\_ Contact Info: \_\_\_\_\_

Comments: