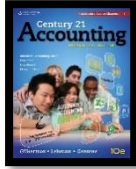




Rachelle Harper – G101

Accounting I

Course Syllabus



Course Description: This course is recommended for students in Grades 10-12.

Recommended Prerequisite: Principles of Business, Marketing, and Finance. Students shall be awarded one credit for the successful completion of this course.

Course Objectives:

1. Introduction to Accounting:

- Understand the role of accounting in business and decision-making.
- Investigate the impact of industry standards, economic, financial, technological, international, social, legal, and ethical factors on accounting.

2. Professional Standards/Employability Skills:

- Demonstrate effective communication skills (oral and written).
- Perform numerical and arithmetic applications.
- Exhibit integrity and a strong work ethic.
- Show attention to detail in completed assignments.
- Solve problems effectively.

3. Understanding the Accounting Industry:

- Describe the purpose of accounting and financial reporting.
- Discuss its impact within the industry.
- Explain Generally Accepted Accounting Principles (GAAP).

4. Career Planning in Accounting:

- Discuss responsibility in accounting, including ethical and social aspects.
- Explore various accounting careers, including roles and education requirements.
- Identify accounting licensing and certification programs.

5. Accounting Cycle for a Service Business:

- Illustrate the accounting cycle and analyze transactions.
- Prepare financial statements and maintain accounting records.

6. Cash Controls and Accounting Functions:

- Explain cash control procedures and reconcile bank statements.
- Perform accounts payable and accounts receivable functions.

7. **Merchandise Inventory:**
 - Discuss the importance of inventory and methods of valuation.
 8. **Payroll Procedures:**
 - Calculate, record, and distribute payroll earnings.
 9. **Specialized Functions for Corporations:**
 - Analyze incorporation articles and perform tax accounting functions.
 10. **Laws and Regulations:**
 - Describe regulation in accounting and significant historical events affecting it.
 11. **Financial Information Management:**
 - Use accounting technology and engage in simulations.
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Required Materials:

- Laptop (District Issued)
- Composition Notebook
- Pen/Pencil



Grading Policy:

- **Daily Grades:** 50% of the grading period average.
 - Minimum of 6 daily grades per grading period (includes guided/independent practice, quizzes, activities, participation, teacher observation, and homework).
- **Major Grades:** 50% of the grading period average.
 - Minimum of 3 major grades per grading period (includes assessments or projects).
 - Reassessment is **required for major grade** assignments in which a student makes *below a 75*. Students are responsible for scheduling a tutorial and making up the assessment. Reassessment must occur **prior to the end of the grade reporting period**.
- **Earning HS Credit:** Students must meet the **90% attendance** rule per TEC 25.092 to gain credit in the course regardless of yearly average.
- **Final Exam:**

Numeric Average Letter Grade Description

◆ 90-100	A	Excellent Progress
◆ 80-89	B	Good Progress
◆ 70-79	C	Average Progress
◆ Below 70	F	Failure

- **Make-Up Work:** Students are eligible for make-up work for all absences. The length of time allowed to return the make-up work is determined by the length of absence.

- **Late Work Policy:** Assignments will not be accepted after the FBISD 3-day Late Policy (except for special circumstances).

Late work policy does not apply to students who are present but off-task.

- ◆ 1 day late: 10 points deducted
- ◆ 2 days late: 20 points deducted
- ◆ 3 days late: 30 points deducted

- **Academic Dishonesty:**

- Cheating or copying the work of another student.
- Plagiarism, including use of artificial intelligence in preparing an assignment
- Unauthorized access to written or electronic information
- Utilizing artificial intelligence software to create and generate work that the student claims is their authentic work, and;
- Unauthorized collaboration with another person in preparing an assignment or examination.

Classroom Policies and Expectations:

Classroom Norms:

- Use appropriate language.
- Treat everyone with respect.

Timeliness:

- Be on time.
- Almetta Crawford HS tardy policy is in effect.

No Food or Drinks:

- No food or drinks during class unless stated by a nurse or doctor.

Preparation:

- Read the SMART board for daily information.
- Bring the required materials.
- Keep backpacks in designated area.

Electronics Policy:

- **No cell phones or smart watches** during class.
- Confiscation of chargers and devices that violate this policy.

Respect for Property:

- Do not touch anyone else's computer or personal items.

Headphones/Earbuds

- **Earbuds/Air Pods are not allowed.**

Course Coverage:

The course will cover all topics outlined in the objectives throughout the school year, ensuring a comprehensive understanding of accounting principles and practices.

This syllabus serves to guide students and families in understanding the expectations and requirements for success in Accounting I.