

Accounting I & II Syllabus

West Fargo High School

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Grade Levels: 10-12

MISO3 14010

COURSE DESCRIPTION: This course is designed to help the student develop the skills necessary for the highly technical interaction between accounting and business, to develop an understanding of the steps of the accounting cycle as applied to several different kinds of business operations, and to develop an understanding of accounting concepts, principles, and practices. Use of the computer in simulated activities gives the student an opportunity to see the advantages of technology in accounting procedures.

I. OBJECTIVE: Given the necessary equipment, supplies, and facilities, the student will complete all of the following core standards successfully. One computer with internet access per student.

A. SAFETY AND ETHICS

1. Identify major causes of work-related accidents in offices.
2. Describe the threats to a computer network, methods of avoiding attacks, and options in dealing with virus attacks.
3. Identify potential abuse and unethical uses of computers and networks.
4. Explain the consequences of illegal, social, and unethical uses of information technologies (e.g., piracy; illegal downloading; licensing infringement; inappropriate uses of software, hardware, and mobile devices).
5. Differentiate between freeware, shareware, and public domain software copyrights.
6. Discuss computer crimes, terms of use, and legal issues such as copyright laws, fair use laws, and ethics pertaining to scanned and downloaded clip art images, photographs, documents, video, recorded sounds and music, trademarks, and other elements for use in Web publications.
7. Identify netiquette including the use of e-mail, social networking, blogs, texting, and chatting.
8. Describe ethical and legal practices in business professions such as safeguarding the confidentiality of business-related information.

B. EMPLOYABILITY SKILLS

1. Identify positive work practices (e.g., appropriate dress code for the workplace, personal grooming, punctuality, time management, organization).
2. Demonstrate positive interpersonal skills (e.g., communication, respect, teamwork).

C. STUDENT ORGANIZATIONS-Future Business Leaders of America (optional)

1. Explain how related student organizations are integral parts of career and technology education courses.
2. Explain the goals and objectives of related student organizations.
3. List opportunities available to students through participation in related student organization conferences/competitions, community service, philanthropy, and other activities.
4. Explain how participation in career and technology education student organizations can promote lifelong responsibility for community service and professional development.

D. ACCOUNTING CYCLE

1. List the parts of the basic accounting equation.
2. Define each part of the basic accounting equation.
3. Classify accounts as assets, liabilities, or owner's equity.
4. Prepare a beginning balance sheet.
5. Analyze transactions.
6. Open an account in a:
 - a) General ledger
 - b) Accounts receivable ledger
 - c) Accounts payable ledger.
7. Identify source documents required for journalizing transactions.
8. Journalize transactions in:
 - a) A general journal
 - b) Special journals.
9. Post from the journal(s) to the:
 - a) General ledger
 - b) Accounts receivable ledger
 - c) Accounts payable ledger.
10. Prepare a schedule of:
 - a) Accounts receivable
 - b) Accounts payable.
11. Prepare a trial balance.
12. Complete a worksheet with adjustments to determine:
 - a) Net loss
 - b) Net income.
13. Prepare the following financial statements:
 - a) Income Statement
 - b) Balance Sheet
14. Journalize:
 - a) Adjusting entries
 - b) Closing entries

15. Post:
 - a) Adjusting entries
 - b) Closing entries
16. Prepare a post-closing trial balance.
17. Demonstrate knowledge of accounting terminology.
18. Demonstrate knowledge of accounting concepts.

E. CASH MANAGEMENT

1. Endorse checks.
2. Prepare a deposit slip.
3. Complete a check stub.
4. Write a check.
5. Journalize the entry for:
 - a) A bank service charge
 - b) Credit card fees
 - c) Direct deposit
 - d) ATM withdrawals
6. Automatic payment withdrawals.
7. Journalize the entry for returned items.
8. Reconcile a bank statement.
9. Journalize reconciling items.

F. AUTOMATED ACCOUNTING

1. Describe the differences between manual and computerized accounting systems.
2. Demonstrate ability to access accounting programs.
3. Demonstrate basic use of accounting software.
4. Demonstrate an awareness of and the ability to manipulate a chart of accounts.
5. Analyze and input transactions.
6. Print financial statements.

G. PAYROLL SYSTEMS

1. Identify methods of calculating employee earnings.
2. Prepare a payroll register.
3. Update employee earnings record.
4. Journalize the entry to record employee earnings and withholdings.
5. Post the entry to record employee earnings and withholdings.
6. Identify employer's payroll tax obligations.
7. Journalize the entry to record employer's tax obligations.
8. Post the entry to record employer's tax obligations.

II. COURSE OUTLINE

Week 1-3 Introduction, Dress for Success, Work Attitudes, Employability Skills, Proprietorships, ACCOUNTING EQUATION, Owner's Equity, DEBITS/CREDITS

Week 4 – Week 14..., Journalizing, General Ledgers, Cash Control, Work Sheets, Financial Statements, Adjusting/Closing Entries

Week 15-17...Simulations???(If time allows)

Week 18...No Final Exams.....May have Evaluation of Simulations

Week 19 – Week 28 Corporations, Journalizing Purchases/Cash Payments, Journalizing Sales/Cash Receipts, General/Subsidiary Ledgers, Payroll Records, Payroll Accounting, Taxes and Reports, Merchandising Business, Financial Statements, Adjusting/Closing Entries

Week 29 – Week 34...Manual & Automated Accounting Simulations???(If time allows)

Week 35...No Final Exams.....May have Evaluation of Simulations

Week 36...Graduation

This schedule is provided as a guide and is subject to change.

III. INSTRUCTIONAL MATERIAL AND RESOURCES

- Computers
 - Century 21 Accounting Multicolumn Journal, 2014, South-Western Publishing.
- One textbook is checked out to each student.
- Century 21 Accounting Multicolumn Journal workbook. Each student is provided one workbook. Any lost or damaged workbooks student are required to purchase a workbook. Workbook cost is \$25.00.
 - Calculator. A basic math calculator is required, no special functions are needed.
 - Pen or pencil (How confident are you?)

IV. GRADING/EVALUATION AND ASSESSMENT

GRADES ARE BASED TOTAL POINTS

Grading Scale

A 90-100 B 80-89 C 70-79 D 60-69 F 0-59

Makeup Work, Homework, Tests

- It is the student's responsibility to request makeup work and to ensure that he/she has received the missing assignments. **ATTENDANCE IS AN ESSENTIAL COMPONENT OF SUCCESS.**
- Once material is presented and demonstrated in class, there is generally homework assigned to allow the student to practice what was learned. Homework is frequently graded for completion.
- More than an adequate number of assignments will be provided for students to be successful in Accounting. Therefore, there are no extra credit assignments available.

V. CLASSROOM RULES AND PROCEDURES

Students must follow all rules in West Fargo High Student Handbook Cell phones are not to be visible or used in the classroom or in the school building (unless in designated areas).

Additional classroom guidelines are as follows:

- Students must be in their seat when the bell rings.
- Students should be prepared for class.
- Respect the teacher, yourself and others.

VI. CONSEQUENCES FOR VIOLATING RULES

- Verbal warning
- Teacher Consequence – lunch/before or afterschool detention
- Parent contact
- Referral

SCHOLARSHIP OPPORTUNITY

North Dakota Career and Technical Scholarship

Check it Out!

Here is the ND Scholarship webpage: <https://www.nd.gov/dpi/familiescommunity/students/north-dakota-scholarship>

This link will take you to a pdf that gives background information on the scholarship as well as a thorough breakdown of each component of the framework.

<https://www.nd.gov/dpi/sites/www/files/documents/SAO/Scholarships/NDScholarshipGuidance032023.pdf>