



COURSE SYLLABUS:

ACCOUNTING

Instructor's Name: Marilyn Miller
Email Address: mmiller2@isd726.org
Academic Assistance Time: M, Th, F--7:30 a.m. – 8:00 a.m.
After School: By Appointment

Course Description

The course is an introduction to the fundamental accounting concepts and principles used to analyze and record business transactions. Topics include accounting as an information system, measuring and recording business transactions, business income, adjusting entries, the accounting cycle for a service business.

Course Prerequisites

None

Student Learning Objectives/Outcomes

Knowledge of basic accounting terminology and definitions
Describe the accounting profession
State the accounting equation
Define each element of the accounting equation
Explain how business transactions can be stated in terms of the changes to the accounting equation
Describe the debit and credit rule
Describe a sole proprietor's financial statements
Prepare a balance sheet
Journalize adjusting entries
Prepare a worksheet
Use a worksheet to prepare financial statements
Post the adjusted entries
Journalize the closing entries
Explain fiscal year
Post the closing entries
Use Accounts Payable and Receivable ledgers
Use special journals
Prepare a post-closing trial balance

Textbooks and Content Covered

South-Western Century 21 Accounting, Copyright 2006

Suggested Course Materials

Student needs: calculator, pen, pencil, iPad

Grading Scale and Information**BHS Unified Grading Scale**

A	100-93%	C	76-73%
A-	92-90%	C-	72-70%
B+	89-87%	D+	69-67%
B	86-83%	D	66-63%
B-	82-80%	D-	62-60%
C+	79-77%	F	59% and below

Course Grading Information:

Daily Assignments, Participation, Time Management, Monopoly, and Tests will be graded on Total Points during Quarter.

Course Policies

Work must be handed in on time and complete for full credit.
ABSOLUTELY NO FOOD IN CLASSROOM.
