

MASCONOMET REGIONAL SCHOOL DISTRICT

COURSE SYLLABUS

COURSE NAME: Accounting I DEPARTMENT: Business Education
COURSE NUMBER: 5521 GRADE LEVEL(S): 11-12
PHASE: College YEAR X SEM _____ QRTR _____

I. **Course Description:**

The complete accounting cycle is taught in this course, including special journals, ledgers, adjustments, closings and financial statements for sole proprietorships and partnerships. Special interest areas will include depreciation, notes, and accruals.

II. **Central Objectives:**

- A. Students will demonstrate their knowledge of accounting terminology as it relates to businesses organized as proprietorships, partnerships, and corporations.
- B. Students will demonstrate their knowledge of fundamental accounting procedures.
- C. Students will demonstrate their knowledge of the accounting cycle as it relates to businesses organized as proprietorships, partnerships, and corporations.
- D. Students will gain a solid background for entry level employment or for further study in the area of Accounting.

III. **Major Activities:**

Objective Tests: Students will be expected to show mastery of accounting concepts as they are developed.

Simulation: Each student will complete a simulation of a sole proprietorship covering the complete accounting cycle.

Quizzes and Homework Assignments

IV. **General Expectations:**

- A. Each student is expected to attend class each day.
- B. Each student is expected to be punctual to class and be prepared for daily assignments.
- C. Each student will come to class with a notebook, textbook, workbook, pen or pencil, and any other materials assigned.
- D. Students are expected to participate in class discussion.
- E. Students are expected to conduct themselves with a proper business attitude.

V. **Evaluation:**

- A. Homework Assignments
- B. Quizzes and Workbook Assignments
- C. Chapter and Unit Tests
- D. Mid-term and Final Exams
- E. Simulations

VI. **Text:**

Century 21 Accounting, 7th Edition, by Ross, Gilbertson, Lehman and Hanson, Southwestern Publishing Company, Copyright 2000.

VII. **Scope and Sequence:**

Accounting for a Service Business
Accounting Cycle for a Proprietorship
Business Checking and Reconciliation
Accounting for a Merchandising Business
Special Journals
Accounting Cycle for a Partnership