



Business and Information Technology, Career and Technical Education
Myers Park High School
2019-2020
6311 Accounting I (Honors)

Instructor Mrs. Anne Cullip
Classroom M6
EMAIL aneh.cullip@cms.k12.nc.us
Class Time 1st block A Day / 1st block B Day
Tutoring & Recovery Tuesday: 2:30 to 3:15 p.m. or by appointment
Website <http://cullipcte.weebly.com>
ALL recovery time must be complete by the time EOC Exams begin.

Prerequisite Algebra I / Math I

Course Objectives

1. This course is designed to help students understand the basic principles of the accounting cycle. Emphasis is placed on the analysis and recording of business transactions, preparation, and interpretation of financial statements, accounting systems, banking and payroll activities, basic types of business ownerships, and an accounting career orientation.
2. Mathematics is reinforced.

Course Textbook **Century 21 Accounting: General Journal, 10th Edition**
 Claudia Bienias Gilbertson; Mark W. Lehman; Debra Harmon-Gentene
 ISBN-10: 0-8400-6498-5
 ISBN-13: 978-0-8400-6498-1

Course Software **Aplia Online Working Papers, Chapters 1-17 for Gilbertson/Lehman's Century 21 Accounting: General Journal**

Course Content

Wk	Description of Material Covered
1-4	Introductions, Class Expectations (please see details on my website), SMART Goals, Professionalism/Ethics, Excel Skills, GAAP, AICPA
5-7	The accounting Equation, Classification of accounts and their normal balances
8-9	Source documents, journalizing, & "on account" transactions
10	Receiving cash on account, Correcting entries and proving journals
11-13	Posting to a general ledger, Adjusting & Closing Entries
14-16	Preparing a post-closing trial balance
17-20	Preparing worksheets, income statements, & balance sheets
21-22	Purchasing assets & merchandise on account
23-24	Journalizing purchase returns & allowances, Cash Payments for Expenses & Assets
25-27	Journalizing/Posting cash payment of merchandise, Sales on Account, Cash Sales, Sales Returns and Allowances, Receipts, Pymt w/ Discount
28-29	Checking Accts, Bank Reconciliation, Dishonored Checks & Electronic Banking
30-31	Payroll
32	Calculating Interest, maturity date and maturity value
33	Uncollectible A/R, Writing Off & Collecting Uncollectible A/R
34	Buying Plant Assets & Paying Property Taxes, Calculating Depreciation Expense
35-39	Review & Final Exam

Course Structure:	Class work & Projects	Grading:	Formal Assessments	70%
	Homework		(Tests & Projects)	
	Quizzes		Informal Assessments	30%
	Unit Tests		(Homework, Quizzes, Class Participation/Work)	
	Midterm Exam			
	Final Exam		1 st Sem Grade	40%
			2 nd Sem Grade	40%
			Midterm Exam	20%
			Final Exam Grade	20%

Make-Up Work: Students who are absent are responsible for seeing the teacher about missed work. Students with **Excused** absences have 5 days to submit missed assignments/test make up.

NO WORK IS ACCEPTED AFTER EOC EXAMS BEGIN

Tests are scheduled in advance: Students present on test day will take exams unless prior arrangements have been made.

Late work will be accepted but may not receive full credit.

After a 3rd absence on a formal assessment or project, the student will require a doctor's note or receive a 0 on the missed test. After the 3rd absence projects due must be delivered to me by someone on the due date or the project will receive a 0.

By signing this document you are acknowledging reading, understanding, and acceptance of the above curriculum information.

Student Signature: _____

Date: _____

Parent Signature: _____

Date: _____