

**2016 - 2017 - Wilton Public School**  
**ACCOUNTING SYLLABUS**

**Mrs. Smith**

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**Class Goals**

By the end of this class, you will be able to:

- Understand the role that accountants play in business and society.
- Demonstrate the skills required to be successful in an accounting related career.
- Develop an understanding and working knowledge of an annual report and financial statements.
- Assess the financial condition and operating results of a company and analyze and interpret financial statements and information to make informed business decisions.
- Identify and describe generally accepted accounting principles (GAAP), explain how the application of GAAP impacts the recording of financial transactions, and the preparation of financial statements.
- Complete the steps in the accounting cycle in order to prepare the financial statements.

**Classroom Expectations**

- Only water will be allowed in class. If you bring food or other drinks to class, you will be asked to put it in your backpack or throw it away.
- Come to class prepared! Materials should be brought to class every day unless told otherwise.
- iPads and Chromebooks will only be used for instructional objectives. Cell phones, iPods and all other electronic devices must remain in backpacks or pockets unless told otherwise. Ear buds or headphones will not be allowed in class. If a student is using an electronic device during class, the consequences outlined in the student handbook and listed below under school-wide policies will be put into effect.
- No swearing or inappropriate language. If you swear or use inappropriate language, the consequence will be detention.
- Use only appropriate behavior in class and treat everyone with RESPECT.

**Required Daily Materials**

- Textbook - Gilbertson - Lehman - Gentene
- Calculator
- Notebook
- Pencils
- Chromebook

**Classroom Procedures**

Entering the Classroom: When you come into the classroom, quickly find your seat and get out your book, notebook, and writing utensil. Open your book to the lesson we are on so you are ready to begin class when the bell rings.

Exiting the Classroom: Each student will be given three hall passes per semester. You are responsible to keep your own passes. If you leave the room without a pass, you will owe me 15 minutes of time before or after school. If you still have your passes at the end of the semester, you will receive 5 bonus points per hall pass.

End of Class: At the end of class, you will be allowed to stand up by your chair until the bell rings. Crowding the door will not be allowed.

Pencil/Paper: It is your responsibility to bring necessary materials to class. If you forget a pencil or paper, either quietly ask a classmate to borrow one or quietly get up and get one from the back of the room.

Getting missed assignments: If you are absent from class, you are responsible to get the missed assignment off of my class website: [mrsmithminers.weebly.com](http://mrsmithminers.weebly.com) I will be updating the assignment calendar at the end of each day. If there is no assignment listed for your class, there was no homework assigned that day. If the assignment was printed material, you can get it from the appropriate folder beside my desk. If you want an assignment ahead of time, please ask me.

Turning in Assignments: You may turn in homework at any time before it is due into your class's tray on Mrs. Smith's desk. On the day the assignment is due, if you have not handed it in yet, hand it in as soon as you come into class and then return to your desk to prepare yourself for class.

Late Work: A student will lose 10% and 20% consecutively of the value of an assignment or project for each day it is late up to two school days. After two days, the student will receive a zero for that assignment.

### **Assessment Methods:**

1. Classroom Effort/Participation Points: Each student will be able to earn daily points. These points will be lost if the student does not bring the necessary materials to class, does not use class time effectively, is disrespectful or disruptive in class, or does not follow class expectations.
2. Homework assignments: Homework assignments will be assigned almost daily.
3. Projects: Various projects to be assigned throughout the year.
4. Assessments: This will include tests and quizzes.
5. Final tests: A comprehensive exam will be given at the end of each semester.

### **Grading and Grading Scale:**

Grades will be determined by:

$$40\%(\text{Participation/Assignments/Projects}) + .60\%(\text{Tests/Quizzes})$$

Final grades will be determined by:

$$40\%(\text{Quarter 1 grade}) + 40\%(\text{Quarter 2 grade}) + 20\%(\text{Semester Test})$$

All students will be required to take the semester test.

The grading scale is based on the Wilton School Handbook and is as follows:

A 92 - 100	D 65 - 73
B 83 - 91	F 64 and below
C 74 - 82	

### **School-wide Policies**

Absences/Missing work: Students are responsible for making up work missed due to an absence. Students must get a make-up slip from the office before or immediately after the absence. Students have two days for the first day missed and one day for each additional day. Students absent for school-related activities are required to get assignments done when they are due, no extra time will be given to complete.

Tardiness: Each tardy will result in 5 minutes spent before or after school with the teacher. Tardy slips will be filled out by the teacher, signed, and turned into administration. With a third tardy, a student will automatically receive an office referral.

Cheating: All forms of academic dishonesty will make a student subject to disciplinary action. Cheating on individual assessments in the form of tests and quizzes taken in the classroom will result in a zero.

Electronic Devices: Modern technology has provided a wealth of electronic devices for entertainment and personal communication. Personal use of devices (such as ipods, ipads, cell phones, etc.) will be prohibited at school during instructional time unless such use is for a clearly defined educational purpose with the permission of the classroom teacher. Violations will be dealt with as follows:

First Offense- the teacher will confiscate the device and the student may pick it up from the office at the end of the day

Second Offense- the teacher will confiscate the device and a conference will be scheduled with the student parent and an administrator before the device is returned

Third Offense- the device will be confiscated and the student is subject to further disciplinary action that may include suspension

Technology: Students are required to have school technology charged for every class.

First Offense – the student calls parent

Second Offense – the student calls parent and the device is kept at the school for 1 week

Third Offense – the student calls parent and the device is kept at the school for 1 month

Offenses beyond that will require the device to stay in school indefinitely.

Computers: If a student needs to print a document, they must share it with their teacher and the teacher will print it. If a student needs a computer for class, the teacher must sign it out. When using computers, choose the log off option when you are finished.

## **Tentative Schedule**

- August/September - The Accounting Equation
- October - Analyzing and Journaling Transactions, Posting to a General Ledger
- November - Cash Control Systems
- December - Work Sheet and Adjusting Entries for a Service Business
- January - Financial Statements for a Proprietorship, Recording Closing Entries and Preparing a Post-Closing Trial Balance for a Service Business
- February - Purchases, Cash Payments, Sales and Cash Receipts
- March - Transactions using a General Journal, Payroll Records
- April - Payroll and Payroll Taxes, Uncollectible Accounts Receivable
- May – Preparing Adjusting Entries and a Trial Balance

**Extra Help:** Mrs. Smith will be available for extra help Monday through Friday from 7:30 – 8:15. If you need to come in at a time not listed, please make arrangements with me.

I have read and understood Mrs. Smith's Accounting syllabus and agree to follow the expectations for this class.

**Student Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**Parent/Guardian Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**Parent/Guardian e-mail:** \_\_\_\_\_