

# ACC301: Accounting I (Room: 12)

**Instructor:** Ms. Rhodes

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## **Text/ Supplementary Materials:**

Century 21 Accounting, Ross et al, South-Western Publishing, 2006.

Century 21 Accounting workbook, study guide

## **Course Description:**

Accounting I is an introductory course to the science of Accounting. Accounting has long been a field in which skilled practitioners are in demand; therefore, the skills of an Accountant are respected, sought out, and highly paid. Upon completion of this course, students will be prepared to further their learning in Accounting by utilizing the principles and theories learned in this class, or to perform entry-level Accounting tasks in the workplace.

## **Primary Learning Objectives:**

After completion of the course, the students will be able to:

- Demonstrate mastery in knowledge and usage of the accounting equation
- Analyze the difference between various financial statements i.e. general journal and general ledger
- Grasp the increasing complexities in accounting from sole proprietorship to corporation
- Understand and implement the different ways a business communicates (verbal and nonverbal)
- Understanding the importance of ethics and ethical behavior.

## **Class Materials Needed:**

- It is essential that the accounting book, workbook, writing utensil, and calculator be brought to class **every day**.

## **Assessment**

**Class-work/participation:** The nature of this class is such that Class-work and participation are very important.

Class-work consists of:

- Individual practice time to work on workbook or handouts
- Group work to work on a project, or on practice problems
- Whole class discussion

I take this very seriously – when you are asked to work individually, please focus on your own work diligently and work quietly. If you are asked to work in groups, I expect you to be good team players, dedicated to helping one another. In whole group discussion, I would like you to take risks in giving answers, sharing your ideas, putting problems on the board, presenting in front of the rest of the class, or asking questions – making mistakes is not a sign of weakness, in fact, mistakes help one learn!

**Homework** will typically not be assigned. However, if it is, it will be assigned in class. It is due the next class at the beginning of class. Penalties will be assigned for late work. Some late work will not be accepted.

**Tests:** Tests and quizzes will also be a tool used to assess learning in this class. Tests will be taken at the end of each chapter and unit. Quizzes may or may not be announced. **Retakes:** During each quarter, students have the option of retaking a test for a better score. The previous test and new test will be averaged. Retake test must be completed within a week of the original test and before the quarter ends.

**Accounting Simulation:** An accounting simulation will be assigned during the last few weeks of the semester. This simulation will cover all accounting concepts learned throughout the semester and provides as a review for the final exam. The accounting simulation is worth approximately half of the student's semester exam grade.

**Semester Exam:** A comprehensive semester exam worth 20% of the student's grade will be given.

**Attendance:** Regular attendance in this course is critical to success.

**Extra help** is available before school, after school, or during advisement. Extra help will always be provided when the student makes an appointment.

### Classroom Expectations

- It is the student's responsibility to find out what work they have missed.
- Students who do not arrive at class prepared (with paper, pencil, book, workbook etc) may receive a grade penalty for participation.
- PASSES to use restroom or drinking fountain are a privilege that will be taken away if abused.
- NO FOOD, DRINK, or GUM should be brought into the room. Students are allowed to bring water in a clear container. This privilege will be taken away if it is abused.
- All students must cooperate with and facilitate in the learning process of others as well as attempt to gain the most benefit in their own learning.
- In addition to the school district's policies on classroom etiquette, students will be expected to act professionally and compassionately in this classroom.
- APPROPRIATE DRESS as described in the Student Handbook will be required at all times. Inappropriately dressed students will be sent to the office.
- Other expectations may become necessary throughout the year.



"Numbers don't lie. That's where we come in."



"We need to disguise these numbers. Take this down to accounts receivable."