**Syllabus**

**Accounting**

**(Accounting I)**

**Dual Credit Course**

***Instructor and Class Information***

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| ***Name*** | Mrs. Modl |
| ***E-mail Address******Instructor Hours******Start/End Date******Meeting Times******Course Website*** | nmodl@cornell.k12.wi.usPrep 7th Period (1:29-2:12)August 25, 2021 – January 14, 2022Period 8: (2:15-2:58) OnlineGoogle Classroom |

***Course Information***

***Course Description:***  This course prepares the learner to analyze, record, summarize and interpret accounting information. This course focuses on business transactions, financial statements, merchandising business transactions, special journals, internal controls, receivables and plant assets. The learner will prepare accounting transactions for a practice set, including month-end transactions and preparation of the financial statements.

***Total Credits:*** 1 (High School)
 4 (College)

***Textbooks:***

Warren, Reeve, Duchac*. Accounting*. Cengage Learning (w/CengageNOW Access Card 2-sem) Edition: 26. Required.

***Supplies:*** Computer, Notebook, Folder, Pen/Pencil, Basic calculator (cell phones is not allowed)

***Core Abilities:***

* Thinks Critically
* Communicate effectively

***Course Level Learning Objectives – Competencies***

* Students will classify business transactions in terms of the accounting equation.
* Students will analyze business transactions using debits and credit rules.
* Students will prepare adjusting journal entries.
* Students will prepare closing journal entries for service business.
* Students will complete the accounting cycle for merchandising business.
* Students will calculate inventory cost using different costing methods.
* Students will analyze internal controls related to the flow of cash.
* Students will calculate allowance for doubtful accounts for accounts receivable adjusting entries.
* Students will compute depreciation and depletion costs for fixed and intangible assets.
* Students will determine current liabilities and costs for payroll processing.
* Students will prepare financial statements.

***Classroom Policies***

* + **Cell Phones:** Cell phones are not allowed in the classroom. If I catch you with it, you will be written up without warning and receive a detention.
	+ **Backpacks:** Backpacks are not allowed in the classroom. If you choose to carry a backpack between classes, they are to be left outside the classroom in the designated area.
	+ **Participation:** Chapters are to be read prior to class. You should be prepared to enter class discussions. You will be called upon to provide answers. You are also expected to have completed problems to the best of your ability, and to share your thoughts and process with the class.
	+ **Assignments:** Assignments are expected to be completed during the provided class work time. If you do not finish (or utilize your time) you will be expected to take home for homework.
	+ **No Zeros:** Homework is not graded; however, you will be expected to complete assignments for practice and understanding. If you are not completing the work or participating in class, you will be claimed during my Chief Time. If you are still not working during the time, you will be assigned to academic lunch until the work is completed.
	+ **Class Attendance:** It is assumed that students will make every attempt to be at all classes and be on time. We all benefit from everyone’s input and experience. If, however, it is necessary to miss class, it is the student’s responsibility to contact me and retrieve makeup work.
	+ **Quizzes:** Homework is not graded; however, you will be given homework quizzes to assess your understanding.
	+ **Tests:** Please try to be present on test days. Cheating and Collaboration are not allowed on exams and will result in a score of a 0 on the test.
	+ **Test Retakes:** All students will be given the opportunity for 2 retakes. If a student receives a grade below a C- , they will be required to retake. Everyone else has the opportunity if they would like.
		- ***You will NOT be allowed to re-take test for CVTC credit. I will keep 2 gradebooks that will reflect a high school credit grade and CVTC credit grade.***
	+ **Test Retake and Make-up Times:** All test retakes or make-ups are to be completed within 5 school days of the received grade. You are able to retake or make-up tests before school, after school, or during academic lunch (online classes differ).
	+ **Respecting Others:** We are all individuals and have our own views and perspectives on issues. If you are uncomfortable with a topic or comment made, please let me know. Follow etiquette guidelines.
	+ **Inappropriate Behavior:** Name-calling, inappropriate innuendoes, personal rude/disrespectful comments, swearing, inappropriate touching, and physical violence are unprofessional and not tolerated in the classroom. Students will be reminded once. If behavior continues, the students will be asked to leave the room immediately and further discipline action will be taken.

***Grading Information***

***Grading Rationale:***

Your grades will be made up of quizzes, assessments, and projects.

***Grading:* *Assessments are 100*% of your grade.** (This includes unit or chapter tests, homework quizzes, and projects)

**Chief Time:** If you do not understand the material, or need additional support and resources, please utilize the provided Chief Time. If you are choosing not complete the work for me to assess for understanding, I will claim you in my Chief Time. If you choose not to show up, or attempt to work during the time, I will assign you to academic lunch and your privileges will be revoked. (Online classes differ)

