**Syllabus**

**Intro to Accounting**

***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.us](mailto:nmodl@cornell.k12.wi.us)  Prep 2rd Period (8:39 – 9:36) M, W, F (8:40 – 9:41) T, TH  September 4, 2018 – January 19, 2019  Period 6: (12:33 – 1:18) M,W,F (12:50 – 1:39) T, TH  Google Classroom and **mrsmodl.weebly.com/intro-to-accounting.html** |

***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:*** .5 (High School)

***Textbooks:***

South-Western Century 21 Accounting, 7th Edition

***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 and other electronic devices must be put away during class. If you are using your phone to play games without my permission, your phone will be in phone prison until the end of the class. Each student will get one phone warning only!
  + **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:** Homework assignments are to be completed prior to class. Incomplete homework will result in a 0 grade. Assignments will be accessible in Google Classroom.
  + **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:** Quizzes will be given throughout the courses. There will be no surprise quizzes, and some will be open book/notes.
  + **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. Makeup tests will be allowed for excused absences.
  + **Feedback:** It is important to me that you know how you’re doing in the course. I will provide individual and group feedback for each major assignment in the course and we will debrief homework in class too. I typically grade assignments within a couple days of due date.
  + **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:***

Student Assessment:

Evaluation will be comprised of a variety of learning activities, quizzes, projects, and tests. I will provide feedback on all submitted items within three days of the due date.

**Assignment Deadlines:** All work must be received on or before the scheduled due date or the late work policies that follow will be used when evaluating your work. For example, if work is due on Monday, you have until the end of the class period on Monday to submit your work. Work submitted after the assigned class period on Monday is late.  **Specific due date information is listed in Google Classroom.**

**Late Work.**  Although late, work submitted within *48 hours following the due date* will be evaluated and scored with a 30 percent reduction in points. For example, you submit work 5 minutes after the due date.  The activity is worth a possible 15 points.  You earn 10.5 of the 15 points.  After the late work reduction has been applied, a score of 7 points would be entered in the gradebook.  (10 points earned \*.30 = 3 points; 10 – 3 = 7 points).  All work submitted after this 48 hour timeframe will not be evaluated for points and a score of zero will be entered into the gradebook.

An exception to the late work policy listed above will be made for the emergency situations. No other exceptions will be made. When an emergency arises, contact me as soon as you are possible.  At that time we’ll determine when the missed work will be due.

The scores in this course are weighted. Your final score will be determined based on the following:

***Homework/Assignments:*** 40% ***Chapter or unit quizzes:*** 10% ***Tests:*** 50%

***Grading Scale:***

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| --- | --- | --- | --- | --- | --- |
| **GRADE** | **PERCENTAGE** | **GRADE** | **PERCENTAGE** | **GRADE** | **PERCENTAGE** |
| A | 93-100% | B- | 80-82% | D+ | 67-69% |
| A- | 90-92% | C+ | 77-79% | D | 63-66% |
| B+ | 87-89% | C | 73-76% | D- | 60-62% |
| B | 83-86% | C- | 70-72% | F | Below 60% |