



COURSE NAME: ACCOUNTING I

INTRODUCTION/COURSE DESCRIPTION

This is an introductory course in accounting fundamentals and procedures, including capturing and analyzing business data and financial statement preparation **for a sole proprietorship/service organization**. This course utilizes the Century 21 Accounting textbook ISBN-13, 978-1-337-62312-4. This class is offered as a two-semester course for a total of two high school credits. Students will earn 3 DMACC credits for completing the full year. **This syllabus relates to only Accounting I. Accounting I must be completed in order to take 2nd semester DMACC Concurrent Accounting II.**

The course meets for the 2nd semester in Room 235.

The class instructor will be Mr. Dobesh - his extension is 4235.

ESSENTIAL LEARNING OUTCOMES

Grade Post 1

1. Students will discuss basic accounting concepts and procedures
2. Students will record, in equation form, the financial effects of a business transaction.

Grade Posts 2 and 3

3. Students will analyze and record transactions in the proper accounts.
4. Students will record transactions in the general journal.
5. Students will determine adjustments for unrecorded business transactions.

Grade Post 3 and Final Exam

6. Students will complete a final project covering the data in Competencies 1-5
7. Students will complete a final exam covering all ELO's.

SUPPLIES/TEXTBOOK

REQUIRED TEXTBOOKS & ISBN: Century 21 Accounting textbook ISBN-13, 978-1-337-62312-4

REQUIRED MATERIALS: School Chromebook, pencil and paper



SOFTWARE APPLICATIONS: We will utilize Cengage software as provided by Bondurant Farrar School District.

CLASSROOM EXPECTATIONS

- Be one time and be prepared to learn with textbooks and supplies.
- Treat everyone in the classroom with respect.
- Cell phones, ear-buds, headphones and other devices need to be off and in your bag during class time.
- Do your own work. Points will not be awarded for work that is not your own.
- Follow all other behavior guidelines set by Bondurant Farrar High School.

GRADING SCALE

[Board Policy 505.5R]: Academic marks are recorded as letter grades, denoting the following quality of work:

"A" is the grade of distinction and represents work of superior quality

"B" represents work of excellent quality

"C" represents work of average quality

"D" represents work regarded as passable, according to the minimum requirements of the course in effort and quality

"F" denotes failure to successfully complete the course and no academic credit is received.

All classes that students are enrolled in are figured into the GPA.

All classes (except for AP) will use the same grading scale. The grading scale is as follows:

A+ = 99-100% ↑	A = 93-98%	A- = 90-92%
B+ = 87-89%	B = 83-86%	B- = 80-82%
C+ = 77-79%	C = 73-76%	C- = 70-72%
D+ = 67-69%	D = 63-66%	D- = 60-62% F = 59% ↓

*AP courses will be weighted and use the following grading scale:

A = 4.5	A- = 4.17	B+ = 3.83
B = 3.5	B- = 3.17	C+ = 2.83
C = 2.5	C- = 2.17	D+ = 1.83
D = 1.5	D- = 1.17	



GRADING

The semester grade will be worth 85% and the semester assessment will be worth 15%. Each department will have the autonomy to split up the 85% how they see fit on weighting of assessments, daily work, labs, etc.

Accounting I split is as follows:

Daily Work and Exams - 85% based upon a point total

Final exam/semester assessment - 15%

Grade Post Dates

Semester 1: September 24, October 24, November 25, January 10

Semester 2: February 13, March 26, April 29, May 30

LATE WORK

Late work will be accepted up until the end of the essential learning outcome summative assessment (end of unit), and then no late work will be accepted for credit. There will be no penalty for late work until the essential learning outcome summative has been completed, indicating the end of the unit.

When a student is absent from school (whether the absence is excused or unexcused) he/she will be required to make up all work that was missed during the absence. Students shall receive full credit earned for school work made up due to absences and are expected to do so in a timely manner in order to not fall behind. Similar to the late work policy, students will have until the essential learning outcome summative (end of unit) to turn in the work with no grade penalty.

RETAKE POLICY

Students are expected to aim to perform well the first time on assessments. There are times when mastery hasn't been demonstrated due to a variety of reasons. Students choosing to retake must complete the process within one week (5 school days) of receiving back the graded assessment.

If a student wishes to retake, the student must initiate communication with the teacher, complete a retake form (*a form will be created for the building*), and schedule a time to do so. This can be completed during a study hall, a time



arranged with the teacher, or before/after school with a teacher of that subject area. In order to qualify for a retake, all necessary work must be turned in prior to the original assessment (i.e. homework, study guides).

Students can retake an individual assessment only one time and are allowed four (4) retakes during the semester per class. Those students enrolled in DMACC and/or AP classes will follow the course syllabus. There will not be retakes allowed on semester exams for any class.

Note: There are some projects/assignments/assessments that may not qualify for a retake. This will be at the teacher's discretion.

W.I.N.

The purpose of W.I.N. is to provide students with an opportunity for reteaching of specific concepts/skills, retaking assessments, and providing supplemental materials for the essential learning standard(s). Teachers will request students as needed, but students may also elect to go to a specific teacher during this time. Sign-up for W.I.N. takes place on Monday between 8:00am and 1:00pm on FLEXISched.

ACADEMIC INTEGRITY

All student learning is based on the understanding that everyone is thoughtfully engaged in academic tasks and respectful of the work of others. Academic integrity applies to all aspects of teaching and learning. Class assignments and assessments are tools to help students learn; grades show to what degree students achieve learning goals. Therefore, all assignments and assessments for which students receive grades should result from the student's own effort and understanding.

Behaviors that violate Bondurant-Farrar's standards for academic integrity include but are not limited to:

- **Plagiarizing work:** Whether the source material is from another student, the web or any other medium, students will not appropriate source material and pass it off as their own.
- **Sharing work or unauthorized collaboration:** Students will not aid or assist other students in any way on individually assigned tasks.
- **Cheating:** All traditional forms of cheating are also unacceptable. This includes behaviors such as capturing images of tests, communicating during exams, etc.
- **Falsifying Information:** Students will not change a grade assigned by a teacher electronically or in the teacher's grade book.



First offense:

- Student will be asked to complete an alternative assignment/assessment potentially under adult supervision
- Appropriate disciplinary actions will be assigned, including but not limited to detention, in-school suspension, parent communication/meeting, or other additional measures

Second offense:

- Student will receive no credit for the assignment/assessment
- Appropriate and potentially more serious disciplinary actions will be assigned, including but not limited to detention, in-school suspension, parent communication/meeting, or other additional measures

ELECTRONIC DEVICE POLICY

Electronic communication devices, not provided by the school, can cause disruption to the school environment and interfere with student learning. All electronic devices must be concealed during instructional time unless authorized by the classroom teacher for instructional purposes. Making or receiving a call or use of the phone in general (including but not limited to: texting, SnapChat, Twitter, etc.) may only occur before or after school, during the individual student's assigned lunch or during passing time. The use of earbuds/headphones in classrooms will be at the teacher's discretion.

Bondurant-Farrar High School assumes **NO RESPONSIBILITY** for the loss or theft of any electronic devices nor is it obligated to investigate any loss or theft. If you are concerned about loss or theft, leave the device at home.

Electronic devices with picture taking capabilities, cameras, or recording devices are strictly prohibited in a restroom or locker room. In addition, it will be a violation of the policy to photograph, or audio, or video record a student or staff member without their permission. Violation of this rule can result in the following, up to and including but not limited to: loss of school privileges, punishment up to and including detention, in-school suspension, out-of-school suspension, application of the Good Conduct Rule penalties, or in severe cases, taken before the Board for purposes of expulsion.

1st Offense: Verbal warning and request to conceal device

2nd Offense: Minor referral, student places phone on teacher's desk and



student will retrieve it at the end of class.

3rd Offense: Major referral (Insubordination), student will be asked to retrieve at the end of the day from the office.

4th Offense: Major referral (Insubordination), parent/guardian will be asked to pick up at the end of day from the office.

Consequences for additional offenses will be determined by building administration.