



# Principles of Accounting I

## Course Syllabus

SALEM HIGH SCHOOL  
2016—2017

### Contact Me

Ms. Karleta Sigman

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1166

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770-929-0176

### Instructional Supplies

Pen  
Pencil  
16 Gb Flash Drive  
Headphones (earbuds)  
Composition Notebook  
or Spiral Notebook

**PROMPT**

**POLITE**

**PREPARED**

**PROFESSIONAL**

**PRODUCTIVE**

### COURSE DESCRIPTION

Where does all the money go? As a person would not go to a foreign country and not learn the language, accounting is the “language of business.” Principles of Accounting 1 is a skill-level course that is of value to all students pursuing a strong background in business, marketing, and management. Using financial information, students will learn how to make decisions about planning, organizing, and allocating resources using accounting procedures. Performing accounting activities for sole proprietorships and corporations following Generally Accepted Accounting Procedures are included in the course. Students analyze business transactions and financial statements, perform payroll, and evaluate the effects of transactions on the economic health of a business.

Various forms of technologies and internet research will be highlighted to expose students to the resources available when learning the language of business. Employability skills are integrated into activities, tasks, and projects throughout the course standards to demonstrate the skills required by business and industry. Competencies in the co-curricular student organization, Future Business Leaders of America (FBLA), are integral components of the employability skills standard for this course.

Principles of Accounting 1 may be the second course in the Advanced Business Pathway or the third course in the Business Accounting pathway in the Finance Cluster. Students enrolled in this course should have successfully completed Introduction to Business & Technology. If students are completing the Business Accounting pathway, successful completion of the Financial Literacy course prepares students to take an End of Pathway assessment in this career area.

### Course Curriculum

#### Semester 1:

1. Securities and Exchange Commission
2. Code of Ethics
3. Careers in the Accounting Profession
4. Purpose of Accounting System
5. Generally Accepted Accounting Principles (GAAP)

#### Semester 2:

1. 8 and 10 Column Worksheet
2. Financial Statements
3. Merchandising Businesses
4. Vertical and Horizontal Analysis
5. Internal Accounting Controls
6. Payroll Procedures

**Employability and FBLA will be incorporated throughout the entire year.**

*It is the policy of Rockdale County Public Schools not to discriminate on the basis of sex, race, color, age, religion, national origin, or disability in educational programs, activities, or employment policies and practices.*

## Evaluation and Grading



Progressive Assignments = 65%	Assessments = 35%
Skill Development	Business Evaluation
Knowledge Application	Knowledge Application
Professionalism	Performance Tasks
Dress for Success	
Bell Ringers	
Assignments will be weighted based on Depth of Knowledge and skills required to demonstrate mastery.	

Deficiency/Progress Reports and Report Card Dates
HS Deficiency Report - August 26
HS Progress Report - October 14
HS Deficiency Report - November 11
HS Report Card - January 9
HS Deficiency Report - February 10
HS Progress Report - March 17
HS Deficiency Report - April 21
HS Report Card - June 1
These dates are subject to change.

**A**  
90 - 100%

**B**  
80 - 89%

**C**  
75 - 79%

**D**  
70 - 74%

**F**  
0 - 69%

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### Classroom Expectations for Academic Success

#### Students are expected to:

- 1) Complete daily classwork assignments.
- 2) Be prepared and punctual.
- 3) Participate constructively as a team member.
- 4) Contribute to a respectful learning environment at all times.
- 5) Present a professional image through appearance, behavior, and language.
- 6) Be an active and persistent listener.
- 7) Demonstrate a respectful and safe use of all classroom materials.
- 8) Challenge yourself to continuously improve.

“Producing big ideas—and leaders who use them to create value—is what business education should be all about.”

## FUTURE BUSINESS LEADERS OF AMERICA (FBLA)

FBLA is a co-curricular student organization that plays an integral part in the components of the Business & Technology course standards. FBLA activities are incorporated throughout this course and the rest of the Business and Computer Science courses. Students are strongly urged to join FBLA to benefit from the wealth of opportunities the organization has to offer.

**We have reviewed and understand the Principles of Accounting syllabus together.**

\_\_\_\_\_  
Print Student Name

\_\_\_\_\_  
Print Parent/Guardian Name

\_\_\_\_\_  
Student Signature

\_\_\_\_\_  
Parent/Guardian Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Class Period

\_\_\_\_\_  
Parent Phone Number

\_\_\_\_\_  
Parent Email