

GUIDELINES FOR SUCCEEDING IN ACCOUNTING I—BART

COURSE DESCRIPTION

You will learn procedures for keeping records and determining if a business is financially successful following Generally Accepted Accounting Procedures (GAAP) set up by the American Association of Certified Public Accountants. You will learn the manner in which accountants keep basic records for a service business set up as a single proprietorship and a merchandising business set up as a partnership. You will also learn basic processes associated with cash control and payroll.

Upon the successful completion of this course, you would be qualified to be an accounting clerk and have a suitable background for the first accounting course required of any business major in college.

ESSENTIAL UNDERSTANDINGS

BUS0133.B.12.1 Complete the various steps of the accounting cycle

BUS0133.B.12.2 Apply accounting procedures for assets, liabilities, and owner's equity to a proprietorship, partnership and corporation

BUS0133.B.12.3 Prepare, interpret, and analyze financial statements for a proprietorship, partnership, and corporation

BUS0133.B.12.4 Apply appropriate accounting principles regarding various forms of ownership, payroll and income taxation

BUS0133.B.12.5 Demonstrate effective communication skills, which apply to accounting

BUS0133.D.12.1 Use software to solve specific problems

BUS0133.D.12.2 Use computerized accounting software to process and manage transactions

BUS0133.I.12.1 Identify, establish, maintain, and analyze appropriate records in making business decisions

MTH.A.12.1 Use a variety of strategies to understand problem-solving situations and processes

MTH.A.12.2 Use formal mathematical language and notation to represent ideas, to demonstrate relationships and to formulate generalizations

MTH.B.12.1 Use operations on real numbers

MTH.B.12.2 Use technology to perform computations

MTH.B.12.3 Account for the discrepancy between an estimate and a calculated answer

MTH.E.12.1 Understand different modes of data representation

MTH.E.12.2 Understand and apply a variety of statistical measures to describe data

MATERIALS NEEDED

I expect the following items to be in class EVERY day. You can not do the class's work if you do not have these items.

Textbook with a PROPER book cover	Chapter's working papers
2-pocket folder (for THIS class only)	Pen
Ruler	Positive Attitude

GRADED ACTIVITIES

There is a test at the end of each Unit. I grade on a weighted system.

Assignment/Assessment Weights:

Coursework/Homework: 10%

Quizzes 15%

Tests 25%

Project/Labs 50%

- Coursework is typically daily activities that can be completed in class to check for clear understanding of the daily lesson.
- Quizzes will be given periodically to assess the knowledge gained for a portion of the unit currently being covered.
- Project/Labs will be used in each unit for students to demonstrate their level of understanding of the UNIT subject matter. Project/Labs may be assigned individually or in groups. The

project/lab may include research, writing a paper, presenting to the class or a combination of the three.

- Tests will be given at the conclusion of each unit covered.

GRADING SCALE

A+ 98-100%	B+ 87-89%	C+ 78-80%	D+ 69-71%	F 0-62%
A 94-97%	B 84-86%	C 75-77%	D 66-68%	
A- 90-93%	B- 81-83%	C- 72-74%	D- 63-65%	

MAKE UP WORK PROCEDURES

Students should report to their teachers as soon as they come back from an absence. (However, sometimes I may be busy at the beginning of the hour, so see me during the hour when things are less hectic.)

The following are the guidelines regarding make-up work for excused and unexcused absences:

- (1) A student will be given three days to make up the work for each day absent.
 - a. The missing assignment will be entered as an "M" in the grade book
 - b. On the fourth day the assignment has not been handed in, the grade will entered as a 0.
- (2) In the case of an extended absence, a mutual agreement must be reached with the teacher for completion of assignments.
- (3) Tests are not made up during class time. We always go on to the next chapter and you cannot miss that day's class work. You must come in during your study hall or after school to make up a test.
- (4) Retakes are offered for tests and project/labs. Each retake will be arranged with the instructor and the requirements of the retake will be at the discretion of the instructor.

EXTRA HELP

If you are having problems, see me as soon as possible. Usually it only takes one session to help get you back on track IF you see me right away. Since each chapter builds on the next one, letting a problem ride just makes it harder on you

CLASSROOM EXPECTATIONS!

The keys to being successful in any class are to:

Be Responsible; Be Respectful; Be Responsive

- Chronic behavior that disrupts the educational process will be referred to an administrator.
- Students may not wear inappropriate clothing, head apparel, or wallet chains.
- Cell phones or other communication devices are not allowed. This also applies to radios, iPods or other electronic devices.
- No food or drink in class. Only staff may request an occasional waiver for a special event.
- Profanity, inappropriate language, and/or insubordination will be referred to an administrator.
- After the third tardy to class, a student will receive a detention.

Additional Rules for Accounting I

- You are expected to be in your seat with all class materials and assignments ready by the time the last bell rings at the beginning of the class period.
- You are expected to stay in the seating area (in other words, not by the door) until the bell rings at the end of the hour.
- No personal grooming during class time.
- Keep this room neat. If you drop it, pick it up. All of you go past a garbage can, make use of it when you leave.
- You are responsible for the furniture, equipment, books, and other class materials. If you lose or damage them, costs will have to be paid by you.