

Accounting 1

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Office Hours 4th, and by appointment. I am at OHS in the a.m. and OMS in the p.m. E-mail is a great tool to reach me.

This class is designed for students who are thinking about a career in accounting, business, finance, or would like to own their own business. Or maybe you simply want to explore a class that is different from what you have taken in the past.

Materials:

Paper, pencil, eraser, scientific calculator, textbook (Century 21 Accounting, 10th edition, Southwestern), working papers

Description:

This course covers the complete accounting cycle, including analyzing transactions, journalizing, posting to the ledger, financial statements, and adjusting and closing entries for both service and merchandizing enterprises. Students will use both manual and computerized methods to complete the accounting cycle.

Learning Goals:

The learner will:

- Apply generally accepted accounting principles while performing the functions of the accounting cycle.
- Develop and analyze working knowledge of financial reports.
- Apply payroll and tax theories and procedures.

Evaluation Procedures:

In general, time will be given in class to complete your formative assignments. I give you this time so you are able to use me as a resource while you are practicing, please use this time as such. Usually the daily formative work will be due at the **start** of class on the following day. There may be times when some outside class work will be expected. Although formative work will not be factored into your final grade, you must complete **all** formative work to be eligible for a chapter test retake. Formative work is assigned for you to practice and become proficient; it also allows me to gauge where you are in your learning. The scoring in Infinite Campus will appear as follows for all formative assignments 3=completed and turned in on time, 2=completed and turned in late, 1=did not complete and/or turn in.

Your final grade will be calculated from the summative assessments. Summative assessments will consist of tests (50%), mastery problems (15%), simulations (15%), and semester finals (20%). A grade below 50% on a chapter test is not an option. If you earn less than 50% on a chapter test you must retake the test. Students are expected to complete all summative work. An I/E will be awarded for any summative assessment that is not completed and turned in. Failure to turn in one or more summative assessments may result in an "F" for the course.

In this class, learning skills is a teacher subjective evaluation of your work habits, classroom behavior and engagement. Learning skills will be evaluated separately from your final summative grade. Possible learning skills marks include the following:

C = Consistently

S = Sometimes

R = Rarely

Although this is not an exhaustive list, I will be evaluating the following:

- Completes assignments on time
- Is on time to class
- Is prepared for class
- Makes up work in a timely manner
- Approaches class, classmates, and teacher with a respectful, positive disposition
- Follows the rules and directions of the teacher and school
- Is attentive
- Initiates contact for extra help when needed (**that's why I'm here**)
- Participates constructively in class activities (**you have a lot to add**)

Grading Scale

93-100	A	73-76	C
90-92	A-	70-72	C-
87-89	B+	67-69	D+
83-86	B	63-66	D
80-82	B-	60-62	D-
77-79	C+	50-59	F

Classroom Expectations:

- See handbook, and...
- Be respectful of others (**you can expect the same of me**).
- Honesty (**trust me...you will never go wrong with this one**).
- Put your cell phones **away** from entry to exit. Away does not mean on your lap or on your desk.
- No open food or drink near the computers, but at the tables if you're hungry...eat.
- Clean up your mess.
- Notify me if tampering or damage has occurred to your workstation.
- Remain at your workstation until the bell rings.
- If you must miss class please see me for missed work.

The Key to Success:

The importance of doing the formative assignments can't be overemphasized. Accounting requires lots of practice to become proficient. The key to your success is completing your daily assignments and asking questions until you understand (**I don't mind...my job is to explain it in different ways until you get it**). The person who gets it the fourth time has learned just as much as the person who got it the first time.