

## Accounting

Mr. Crowley - Room 104

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Hours 8

### Course Description:

In the business world, accounting is known as the language of business. The course introduces students to the Generally Accepted Accounting Principles, which will be used in the business setting through the use of double-entry accounting. Students can further their knowledge in following years by taking Accounting 2.

**Length:** 1 Year      **Recommended Grades:** 10-12      **Credits:** 2

### Materials Needed:

Pen/Pencil, Notebook,, Note Packet, Textbook (Calculator), Folder, Ipad, Google Classroom Account

### Grades/Assignments:

The following assignments will be assigned each chapter.

- Vocab (10-15 points)
- @ least 3 “Problems” per chapter
- Chapter Review Assignments (20 points)
- Chapter Test (vary in points)

### Textbooks:

A classroom set of textbooks will be available for those that need one. Most of the work can be done without the textbook.

### Classroom Rules:

[See Attached](#)

### Procedures:

- **Fire Drill:** Exit the room, turn right, exit the front doors, meet by the big tree off the sidewalk for attendance.
- **Tornado Drill:** Exit the room, turn left at the Athletic Office, assume tornado position with book over your head (away from windows), no talking.
- **Lockdown Drill:** Move to the floor towards the back of the room. Stay out of view of the windows. Take your belongings with you.
- **Turning in Assignments:** Discuss as a group
- **Exiting the Room:** Stay in your seat until the bell rings
- **Supply Use:** You may use any of the materials on the front table: Kleenex, sanitizer/wipes, pencil sharpener, stapler, tape

**Useful Information:**

**Google Classroom:** All students need to register for Google Classroom. An invite will be sent to you in the next few days.

**TOPICS COVERED**

<b><u>Chapter</u></b>	<b><u>Topics Covered (1st semester)</u></b>
<b>1</b>	<input type="checkbox"/> You and the World of Accounting -Exploring Careers - Accounting Careers
<b>2</b>	<input type="checkbox"/> The World of Business and Accounting - Exploring the World of Business - Accounting: The Universal Language of Business
<b>3</b>	<input type="checkbox"/> Business Transactions and the Accounting Equation - Property and Financial Claim - Transactions that Affect owner's investment (cash/credit) - Transactions that Affect Revenue, Expenses, and withdrawals by owner
<b>4</b>	<input type="checkbox"/> Transactions that Affect Assets, Liabilities, and Owner's Capital - Accounts and the Double-Entry Accounting System - Applying the Rules of Debit and Credit
<b>5</b>	Transactions that Affect Revenue, Expenses, and Withdrawals <input type="checkbox"/> Relationship of revenue, expenses, and withdrawals to owners equity <input type="checkbox"/> Applying the rules of debit and credit to revenue, expense, and withdrawals transactions
<b>6</b>	Recording Transactions in a general journal <input type="checkbox"/> The Accounting Cycle <input type="checkbox"/> Recording transactions in the general journal
<b>7</b>	Posting Journal Entries to General Ledger Accounts <input type="checkbox"/> The general ledger <input type="checkbox"/> The Posting Process <input type="checkbox"/> Preparing a Trial Balance
	<input type="checkbox"/> Mini-Set 1
<b>8</b>	The 6-column Worksheet <input type="checkbox"/> Preparing the Worksheet <input type="checkbox"/> Completing the worksheet
<b>9</b>	Financial Statements for a Sole Proprietorship <input type="checkbox"/> The Income Statement <input type="checkbox"/> The statement of changes in Owners Equity <input type="checkbox"/> The Balance Sheet and Cash Flow Statement
<b>10</b>	Completing the Accounting Cycle for a Sole Proprietorship <input type="checkbox"/> Preparing Closing Entries

	<input type="checkbox"/> Post Closing Entries and Preparing a Post-Closing Trial Balance
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