

Accounting - Accounting Course Syllabus

INSTRUCTOR: TBD
ROOM NUMBER: TBD
OFFICE HOURS: TBD
E-MAIL: TBD
COURSE PAGE: NA
ACADEMIC UNITS: 5 units per semester
ACADEMIC CREDIT: Elective Credit

DESCRIPTION - Introduction to Accounting will prepare students for careers in the field of accounting and prepare them for a higher education focus of study in Business. This will be accomplished through exploring the basics of accounting principals and the career opportunities made available through this knowledge. Standard accounting procedures and accounting for financial transactions will be emphasized.

PURPOSE - The course will be taught in a computer lab with a focus on Excel and application. Topics will be presented by the instructor and practiced by students. Completion of this course with a passing grade, accompanied with a passing score on the Sierra College Articulation Exam for Introduction to Accounting (test given in May), and also successfully completing one three unit course in the Business and Technology Division at Sierra College with a petition for credit within two years of high school graduation will earn the student 3 semester units at Sierra College

COURSE OBJECTIVES - By the end of this course, students will be able:

- To introduce students to the accounting cycle and careers in accounting.
- To introduce students to recording financial data.
- To introduce students to inventory and cost of goods sold.
- To introduce students to summarizing and reporting financial data.
- To introduce students to payroll and procedures, as well as ethics.

COURSE TOPICS - The course will cover the following topics: Dividends, Retained Earnings, Stock, Income Statement, Statement of Retained Earnings, Balance Sheet, Statement of Cash Flows., Debits and Credits, Journalizing and Posting to the Ledger, Accounting for Sales and Merchandising: Accounts Receivable, Purchases and Accounts Payable , Payroll Computation, Taxes, Deposits and Reporting, Excel usage for data input , Using a worksheet to record adjusting and closing journal entries , and GAAP to promote transparent, accurate books.

CAREER AND TECHNICAL EDUCATION (CTE) ELEMENTS - The following information is directly related to this course and its designation as a CTE course on campus:

- INDUSTRY SECTOR: Business Management
- COURSE LEVEL: Concentration
- ADVISORY COMMITTEE: The advisory committee for this course meets annually. Additional meetings are held at the discretion of the instructor and/or district office.

- ARTICULATION INFORMATION: Completion of this course with a passing grade, accompanied with a passing score on the Sierra College Articulation Exam for Introduction to Accounting (test given in May), and also successfully completing one three unit course in the Business and Technology Division at Sierra College with a petition for credit within two years of high school graduation will earn the student 3 semester units at Sierra College
- OCCUPATIONS FOR IDENTIFIED PATHWAY: Pathway occupations organized by level of education and training required for workplace entry.
 - High School - Bookkeeping
 - Post-secondary Training - Bookkeeping
 - College/University - Accountant

GENERAL: Recorded grades will be available for review at any time on Schoology. Remember to keep all class items returned so that any discrepancies can be easily and fairly straightened out. Except in cases of actual error, semester grades are permanent.

INSTRUCTIONAL SUPPLIES - Students may be required to purchase specific projects if they want to keep them and take them home. The list below provides information for the student regarding items they will be using in this course. Students may want to purchase items on this list if they are very interested in this course and/or pathway. Please see the instructor for specific information regarding supplies.

- Text: Financial Accounting-Wild.
- Computer Programs and/or software: Microsoft Office 365-Free for students.
- Supplies: NA

GRADING PLAN - Tests 70%, Homework 15%, Quizzes/Classwork/Computers 15%

CLASSROOM RULES OF CONDUCT

- Be Respectful.
- Follow Classroom Rules.
- Follow School Rules.
- Try and have a good attitude.

In general, your ideas, comments, suggestions, questions, grade challenges, and more are welcome. However, your discretion in these matters is expected. Furthermore, no part of your grade will be based on anything other than your coursework and attendance. You are encouraged to take advantage of instructor office hours for help with coursework or anything else connected with the course and your progress.