



**NORTHVIEW HIGH SCHOOL**  
**PRINCIPLES OF ACCOUNTING I SYLLABUS**  
**Finance Career Cluster Pathway**  
**Course Number 07.41100**

**Mrs. Stephanie McCall**  
**Room 438**

**Prerequisite:** None

**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. 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 Standards:**

**FIN-PA1-1** Demonstrate employability skills required by business and industry.

**FIN-PA1-2** Analyze and evaluate the role that accountants play in business and society.

**FIN-PA1-3** Utilize career-planning concepts, tools and strategies to explore, obtain and/or consider an accounting career.

**FIN-PA1-4** Demonstrate and understanding by applying the steps of the accounting cycle to prepare financial statements for proprietorships and corporations.

**FIN-PA1-5** Apply generally-accepted accounting principles (GAAP) and explain how the application of GAAP impacts the recording of financial transactions, and the preparation of financial statements.

**FIN-PA1-6** Demonstrate an understanding and working knowledge of the preparation of financial statements. actions, and the preparation of financial statements.

**FIN-PA1-7** Analyze the financial condition and operating results of a business for informed decision making.

**FIN-PA1-8** Evaluate and determine suitable internal accounting controls to ensure the safe guarding of assets.

**FIN-PA1-9** Summarize payroll procedures in order to calculate, record, and distribute payroll earnings and related tax liabilities.

**FIN-PA1-10** Explore how related student organizations are integral parts of career and technology education courses through leadership development, school and community service projects, entrepreneurship development, and competitive events.

**Methods of Instructional Learning:** The instructor will utilize the following methods for meeting learning objectives for the units of the course:

- |   |                                   |
|---|-----------------------------------|
| 1. Class lecture/discussion/demonstration | 4. Student projects/reports/tests |
| 2. Question/answer                        | 5. Group work                     |
| 3. Guest speakers                         | 6. Audio-visual aids              |

<b>Grading:</b>	Classwork	30%
	Homework	15%
	Tests/Quizzes	25%
	Projects	15%
	Final Exam	<u>15%</u>



- **Classwork**-Students will be asked to print out assignments at random and turn them in for credit. Students will be expected to keep all daily work in their notebooks for the duration of the semester.
- **Quizzes** – Quizzes will be given throughout the semester to ensure comprehension of material. Students will be expected to keep all quizzes in their notebooks for the duration of the semester.
- **Projects** – Several comprehensive projects will be required by each student. Handouts detailing these assignments will be given later in the course.
- **Tests** – Several tests will be given throughout the semester. Students will be expected to keep all tests in their notebooks for the duration of the semester.
- **Final Exam** – One comprehensive final exam will be given at the end of the semester.

**Required Materials:**

1. Folder/Notebook paper
2. Calculator
3. Pen/pencil

**Textbook Materials:** The basic textbooks used in this course will be:

 Accounting, South-Western, 2006	\$52.50
 Accounting Working Papers (2), South-Western, 2006	\$31.50

\*\*\* Note: Students will be issued these textbooks. Any student who damages a textbook will be responsible for any and all charges associated with such damage.

**Internet Use:** Because the Internet is a vital part of the curriculum for Business and Computer Science, Internet use is available and used in all courses.

**Make up Work/Late Work:** Make-up work should be completed before school between 8:00 a.m. – 8:20 a.m. or after school by appointment, not during class. Following an absence, it is the student's responsibility to contact his/her teachers to arrange for make-up work. The contact must be made within one school day of returning. Students are given the same number of days to complete make-up work, as the absence, not including the day of return. Students are allowed to make up work due to an unexcused absence and will receive partial credit of the actual grade. Any project that is made up or turned in late will receive a 20% reduction for each day after the assigned due date with a deadline of five days late. Long-term projects (two or more weeks from the assigned date to the due date) are due on the assigned due date. Any long term-project that is made up or turned in late will receive a 20% reduction for each day after the assigned due date with a deadline of five days late

**Extra Help:** Extra help is available before school each day in Room 438 at 8:00 a.m. and after school by appointment.

**Headphones/iPods/musical or game devices cannot be used in Career Tech classes unless it is part of the course curriculum.**

**Classroom Rules:** Students are expected to follow the classroom expectations that are stated in the Northview High School Student Handbook. Students are expected to:

- Speak/think positively
- Follow Directions
- Obey classroom rules & procedures
- Assume good will
- Be a team player
- Have tolerance, respect, and concern for others

**Accounting Related Careers:**

Financial accountant  
 Cost accountant  
 Systems accountant  
 Financial planner/Analyst  
 Entrepreneur

Managerial accountant  
 Tax accountant  
 Auditor  
 Forensic accountant  
 Any other business related career



**Parent / Teacher Communication: Parent/teacher communication:** Communication with parents about academic progress, behavior and/or attendance is welcomed and will be handled by phone, mail, conference, or a combination of these as the need arises. Home Access Center (HAC) is available for the use of all parents in monitoring a student's academic progress, attendance, or behavior. Please call the main office (470-254-3828) for more information.

It is my sincere hope that my students learn life long lessons in this accounting class. I also encourage you to communicate with your student as we study the curriculum Georgia Performance Standards about accounting.