

SYLLABUS

2009-10

TEACHER: Mr. Pitko (583-5420)-Home Call before 10:00 pm.
CLASS: Accounting
TEXT: Southwestern Accounting 7th Edition

Nature of Course:

The course is an entry level accounting class designed to introduce students to the methods of setting up, running, and tracking a proprietorship, partnership, and corporation. While not all accounting concepts are covered in this class students will have the ability at the end of a course to work as an entry-level bookkeeper. The course will cover chart of accounts, analyzing transactions, journalizing transactions, posting, cash control systems, worksheets, financial statements, adjusting and closing entries, payroll accounting, taxes, special journals, inventory control, notes and interest, accrued revenue and expenses, and dividends.

Teaching Methodology

This course will be taught largely by overhead examples by teacher and hands on by student. Lecture will be held to a minimum but will be a must at beginning of each chapter.

Course Requirements:

Attendance:

Class attendance, advance preparation and participation are expected and required. Students are encouraged to attend school every day and on time for the simple reason that a significant amount of the materials covered in class and questions raised by the instructor and other students cannot be duplicated. Attendance and participation will be factored into awarding the final course grade. However, in the event of unavoidable absence, it is the responsibility of the student to obtain from the notes of others in the class what may otherwise have been missed.

Examinations and Other Requirements:

(1) A large amount of work will be required outside of class time. We will try to do our best to answer any questions that might arise outside of class so as to allow you to smoothly finish your homework. In a perfect world you would have no questions but since we don't I encourage you to call or come by my house to get help. This class will get together at my house 1 night by the end of September to do a work night.

(2) Will have a study guide to do at the end of each chapter.

(3) Will have a test at the end of each chapter.

(4) Will do (2) two-simulation packets. 1st Semester "Foreign Exchange"
2nd Semester "Fitness Junction"

(5) Late Work will not be accepted.

Grading:

Please refer to Student Handbook for grading scale.

There will be a tremendous amount of points available for this class; each semester will push 2,000 points. You will have ample points to do well in this class if you will stay on top of things. This is a building block class, what you learn on day one you will need on the last day of the class.

Study Guides, worksheets, chapter tests, simulation packets, and semester tests all carry the same weight.

Grading:

A. Exams, worksheets, simulation packets, semester.....100%

Makeup Policy:

It will be the responsibility of the students to make arrangements with me to make up exams or find out what assignments they have missed. If you know you are going to be gone in advance please make arrangements to get your assignments. I usually have my lesson plans done by the Thursday of the upcoming week. You will have two days for everyday gone to make up your work. **NO LATE WORK WILL BE ACCEPTED!**

Attendance Policy:

Attendance to class is required. I believe that regular class attendance is necessary for a student to derive the maximum benefit of the learning experience and to achieve academic progress. Absence from class may jeopardize student academic performance and the overall value of classroom instruction. An integral part of the education experience is classroom interaction. As such, an important component of class participation is attendance. While the ultimate responsibility for class attendance, academic progress, and standing rests with the individual student, the instructor will use class attendance and participation as a criterion in grading.

Chpt. 1	Starting a proprietorship (Aug 18-22)
Chpt. 2	Starting a proprietorship, Changes that affect owner's equity (Aug 25-29)
Chpt. 3	Analyzing transactions into debit and credit parts (Sept. 2-5)
Chpt. 4	Journalizing transactions (Sept. 8-12)
Chpt. 5	Posting to a general Ledger (Sept. 15-19)
Chpt. 6	Cash Control Systems (Sept.22-26)
Chpt. 7	Worksheet for a service business (Setp. 29-Oct.3)
Chpt. 8	Financial statements for a proprietorship (Oct. 6-10)
SIMULTATION PACKET (OCT. 13-24)	
Chpt. 9	Recording adjusting and closing entries for a service business (Oct. 27-31)
Chpt. 10	Journalizing purchases and cash payments (Nov. 3-7)
Chpt. 11	Journalizing sales and cash receipts (Nov. 10-14)
Chpt. 12	Posting to general and subsidiary ledgers (Nov. 17-21)
Chpt. 13	Preparing payroll records (Nov. 24-Dec. 5)
Chpt. 14	Payroll accounting, taxes, and reports (Dec. 8-12)
Chpt. 15	Worksheet for a merchandising business (Dec. 15-19)
Chpt. 16	Financial Statements for a partnership (Jan. 5-9)
Chpt. 17	Recording adjusting and closing entries for a partnership (Jan. 12-23)
SIMULATION PACKET (Fitness Junction) Jan. 26-Feb. 13	
Chpt. 18	Recording purchases and cash payments using special journals (Feb. 16-20)
Chpt. 19	Recording sales and cash receipts using special journals (Feb. 23-27)
Chpt. 20	Accounting for uncollectible accounts receivable (March 2-6)
Chpt. 21	Accounting for plant assets and depreciation (March 9-13)
Chpt. 22	Accounting for Inventory (March 23- April 1)
Chpt. 23	Accounting for Notes and Interest (April 6-17)
Chpt. 24	Accounting for accrued Revenue and expenses (April 20- May 1)
Chpt. 25	Distributing dividends and preparing a worksheet (May 4-8)
Chpt. 26	Financial statements and end-of-fiscal period entries for a corporation (May 11-15)

EXPECTATIONS:

1. All Students will come prepared with book, pencil, workbook, and calculator.
2. All students will be in classroom when bell rings, if not you will be counted absence.
3. All students will remain in seat and in classroom unless given permission to do otherwise.
4. All students will be courteous of each other and teacher.
5. All students will treat school facilities and materials with care.