

# Course Syllabus

---

## Course Information - Accounting 0403

Semester course .50 credit, elective

---

## Teacher Contact Information

Mrs. Donna Sadowski. Huron High School. Room 201. 419-433-1234. dsadowski@huron-city.k12.oh.us. 7:00am - 3:00pm.

---

## Course Pre-requisites

None

---

## Course Description

This course develops accounting concepts and accounting procedures for both vocational and personal use. Recording journal information and posting ledger data for the purpose of preparation of a worksheet, income statement and a balance sheet are the major course objectives.

Tests, quizzes, use of working papers for class work and homework, business simulations and automated accounting projects will be tools of assessment. The learning of accounting and business terminology will be emphasized. A midterm and a final exam will be administered at the middle and the end of the course.

---

## Student Learning Objectives/Outcomes

Upon completion of this course, students will have a thorough understanding of starting a proprietorship; analyzing transactions into debit and credit parts; journalizing transactions; posting to a general ledger; cash control systems; worksheet for a service business; financial statements for a proprietorship; recording adjusting and closing entries for a service business; journalizing purchases and cash payments; journalizing sales and cash receipts; posting to general and subsidiary ledgers; preparing payroll records; payroll accounting, taxes and reports; worksheet for a merchandising business; financial statements for a partnership; recording adjusting and closing entries for a partnership.

---

## Required Textbooks and Materials

Century 21 Accounting: Multicolumn Journal, 9th Edition -By Claudia Bienias Gilbertson, Mark W. Lehman

---

## Suggested Course Materials

Binder

---

## Assignments & Academic Calendar

### Quarter 1

### **PART 1: ACCOUNTING FOR A SERVICE BUSINESS ORGANIZED AS A PROPRIETORSHIP**

Chapter 1: Starting a Proprietorship: Changes That Affect the Accounting Equation, Chapter 2: Analyzing Transactions into Debit and Credit Parts, Chapter 3: Journalizing Transactions, Chapter 4: Posting to a General Ledger, Chapter 5: Cash Control Systems, Reinforcement

## **Quarter 2**

Chapter 6: Work Sheet for a Service Business, Chapter 7: Financial Statements for a Proprietorship, Chapter 8: Recording Adjusting and Closing Entries for a Service Business, Reinforcement Activity 1 – Part B, Business Simulation: Rico Sanchez, Disc Jockey, Wave Accounting Online Software Simulation

---

### **Grading Policy**

Standard HHS grading scale.

Weighted Tests and quiz's 60%, Daily assignments 40%

---

### **ODE Academic Content Standards:**

Meets the ODE Business Education Academic Content Standards: See ODE website Financial Literacy.