

## Expectations

### R-E-S-P-E-C-T

- Self
- Others
- Equipment
- Staff



☺ Please bring only bottled drinks to the lab (screw top).

☺ All school policies must be followed.

*Things you will need every day:*

- Paper & writing utensil
- Folder or binder section to store papers

### Content Tutoring

Students not maintaining a C- or better will be assigned Content Tutoring. Failure to attend will result in Saturday School.

Disruptive behavior is not tolerated. Students are expected to follow the expectations and guidelines set forth in this document and school policy. If a problem occurs the following discipline plan will be implemented:

### INTERVENTION STEPS

1. Warning
2. Conference
3. Parent Call
4. Referral



## Essential Learning

1. Define accounting terms related to a service business organized as a sole proprietorship.
2. Identify accounting concepts and practices related to the accounting cycle for a service business organized as a sole proprietorship.
3. Use accounting tools including a ten-key calculator, manual and electronic spreadsheets and forms, and automated accounting software to prepare, calculate, and analyze financial data.
4. Check source documents for accuracy and analyze transactions into debit and credit parts.
5. Record transactions into a general or multicolumn journal.
6. Total, verify, and post journal entries into a general ledger.
7. Prepare a worksheet including a trial balance, adjusting entries (supplies and prepaid insurance), income statement, and balance sheet columns.
8. Prepare formal financial statements (income statement and balance sheet) for a service business organized as a sole proprietorship.
9. Record adjusting and closing entries for the fiscal period.
10. Prepare a post-closing trial balance of the general ledger.

## Guidelines

### Electronics

Cell Phones, PDA's, iPods, MP3 players, and other electronic devices are not allowed in the classroom. These items will be confiscated and given to the office if they are being used or out in the open.

### Tardiness

The school tardy policy is strictly enforced. If you are late you will not be allowed entry to class, you will need to report to the bulldog.

### Absences

Class time is very important! Please collect make up work the morning following your absence. You will receive zeros on tests or quizzes missed with an unexcused absence. Check Parent Bridge! Late work will be penalized 10%.

### Hall Passes

Students will be allowed to have a hall pass four (4) times per quarter. You are expected to be gone no longer than five (5) minutes. An excursion longer than five minutes will result in the reduction of one hall pass. You may not use this pass the first or last twenty (20) minutes of class and only one person per time may leave the room.

### Cheating

Cheating is not tolerated. You will receive a zero on the work with no chance of redo.

### School Property

Please keep in mind school email and file storage is school property & can be accessed by technology staff at any time.

## Acknowledgement

Dear Family:

In order to save paper I have emailed you the course syllabus and made it available from the web. This brochure describes the **Accounting** course your student is enrolled in this semester. Please review the guidelines and expectations that have been developed to facilitate the best possible learning environment.

<http://phs.mesa.k12.co.us/business/staff.html>

Your student will receive 10 (10) points for you emailing me or signing the acknowledgement form sent home with the student by Friday. Thank you very much!

Please contact me by phone at 254-4800 ext 25230 or email at [Melissa.Wright@d51schools.org](mailto:Melissa.Wright@d51schools.org) for any further clarification or questions.

Sincerely,

Melissa Wright  
Business Instructor

## Course Information

**Prerequisite:** Grades 11-12

**Credit:** 1 term or 1/2 credit  
*This course may be taken for math credit*

### Description

This course builds a basic understanding of manual and automated accounting principles and procedures. Students verify source documents, analyze and journalize business transactions, post to the ledger accounts, and prepare worksheets for use in preparing financial statements. Students learn to analyze and record business transactions and prepare financial statements for businesses organized as proprietorships, partnerships and corporations. Quickbooks, Excel, and South-Western's Automated Accounting software will be used extensively.

### Grade Calculation

45% Workbook Assignments  
30% Tests & Quizzes  
25% Simulations

### Textbook:

Gilbertson, Lehman, Ross (2006). *Century 21 Accounting: Multicolumn Journal, 8th Edition*. Thomson South-Western.

## Palisade High School



## Accounting IA

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