

Introduction to Accounting

Ankeny Centennial High School

Syllabus

Acct 111

Instructor information

- Mr. De Jong room – 1103 email – scott.dejong@ankenyschools.org

Textbooks and materials

- College Accounting, 22e. Working papers available online

Course overview

- Equivalent to **DMACC ACCT 111** – 3 college credits spring semester
- Overview
 - Accounting is the study of how financial records are kept for personal and business purposes. Learning the principles of accounting will help you with personal monetary and income tax dealings in the future and expose you to the types of courses you will be taking if you choose a business field as a career. Some of you may be exploring accounting itself as a career choice, others may be getting ready for the two semesters of accounting required in college for any business major, and still others are interested in accounting for their own personal use or for starting their own business.



- The study of accounting is different from other classes you have had in high school. It's not a continuation of the science, math, English or history classes you have taken. It's something completely new and we all start at the beginning. The class starts out with the basic fundamentals and progresses to more complex topics. Staying current is critical because each chapter builds upon the next!!



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Course Information

Assignments/homework:

Accounting homework will be completed electronically on cengage now. Classwork must be done on time and all chapter assignments done before taking the chapter test. Exceptions will be made for illness and absences pre-approved by the office. If you are absent from class, contact your instructor or talk to a classmate to get your assignment. Assignments will include end of series problems, mastery problems and challenge problems.

Homework is an opportunity for students to practice skills, apply knowledge, review and build on past learning, and extend learning. Homework designed to be independent practice is individualized and based on each student's progress towards established standards. The purpose of the assignment will determine whether or not a grade is given and will be clearly articulated to students. Through independent learning tasks (homework), students assume more responsibility for their learning and are given opportunities to apply what they have learned to new situations or experiences.

Remember, this is a college level course and will be treated as such. It is critical that you stay current! Read assigned material before it is covered in class.

Quizzes:

Quizzes could be announced or unannounced. This will be an evaluation on your preparation for class.

Simulations:

There will be simulations based upon previous learning throughout the year. A major end of year simulation will be used at the end of the year.

Assessments:

Exams will be given after each chapter and all homework completed before taking test. Students are encouraged to plan ahead!! IF for some reason you should miss an exam, arrangements for the make up will be made the day the student returns to class. If you are absent on a review day, you are expected to take the exam on the scheduled day.

All students have multiple assessment opportunities to demonstrate higher levels of achievement. To that end, the expectation is that students are prepared and ready to take formal assessments (tests) on the date the teacher deems appropriate.

Ongoing learning opportunities for the students will include the following:

- The teacher determines the appropriateness and authentic need for reassessments. Retakes may not be the best method in situations in which the student has not participated appropriately in the learning opportunities.
- The teacher determines the formal and informal formative assessment methods of collecting ongoing evidence of student learning.

Grading:

The grading scale is the uniform Ankeny High School grading policy

- Categories/Weighting in Infinite Campus: Maintain Financial Records 60%, Understand Accounting Procedures 30%, Interpret Financial Statements 10%
- 10% of final grade determined by semester exam.

| Minimum Percent | 92.5 | 89.5 | 86.5 | 82.5 | 79.5 | 76.5 | 72.5 | 69.5 | 66.5 | 62.5 | 59.5 | 59 and below |
|-----------------|------|------|------|------|------|------|------|------|------|------|------|--------------|
| Letter Grade | A | A- | B+ | B | B- | C+ | C | C- | D+ | D | D- | F |

Board Approved Standards:

- Standard - Students will understand how to maintain financial records for a business
- Standard - Students will understand how to read financial records to gain understanding of a business' fiscal status
- Standard - Students will understand basic accounting procedures for a business

Formative and Summative Assessment:

Definitions

- **Formative Assessment:** Formal and informal processes teachers and students use to gather evidence for the purpose of improving learning.
- **Summative Assessment:** Assessments that provide evidence of student achievement for the purpose of making a judgment about student competence or program effectiveness.

Preparation and class conduct:

The expectations are that students come prepared for class. Students must have text, workbook, notebook, calculator, writing instrument (red pen and pencil), and other materials deemed necessary by the instructor. It is your responsibility to be prepared for class. Inappropriate behavior and attitudes will not be tolerated. You have a great opportunity to learn, earn college credit and have a fun semester. Do your part, you'll get out what you put in!!!

Student Responsibility

Students are expected to participate in class by answering questions, asking questions, and working on problems and activities as assigned in class. This class is a stepping stone to college or a career. As such, it would be expected that students conduct themselves in a professional manner, be punctual, meet deadlines and be appropriate in class. Students are expected to monitor their grade on Infinite Campus!!

Units of Study

Accounting for a service business
 Accounting for cash and payroll
 Accounting for a merchandising business
 Understanding and using financial ratios

Behavioral Expectations

The work habits/behavior standards are for grades 6-12 courses in our district. These work habits/behavior standards will be reported throughout the semester and are as follows:

- Organization and Readiness
- Productivity and Accountability
- Collaboration Skills

For those of you accessing this document electronically, the work habits tool can be accessed [here](#). We will be using the following performance levels:

| Performance Levels for Work Habits/Behavior Standards | | | |
|---|--------------------------|-----------------------|-------------|
| MS | PM | DM | NE |
| Meets Standard | Partially Meets Standard | Doesn't Meet Standard | No Evidence |