

ACCOUNTING I

Miss Russell

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OBJECTIVE

This course will provide you with a thorough background in the basic accounting procedures used to operate a business or maintain personal business records. The accounting procedures presented will also serve as a sound background for employment in office jobs and preparation for studying future business courses in both high school and college. The complete accounting cycles for a service business organized as a proprietorship and a merchandising business organized as a partnership is covered. Upon mastery, you will be prepared for more advanced accounting concepts.

TOPICS COVERED

- Starting a Proprietorship
- Changes that Affect Owner's Equity
- Debit and Credit Parts
- Journalizing
- Posting
- Cash Control Systems
- Work Sheet
- Financial Statements
- Adjusting and Closing Entries
- Purchases and Cash Payments
- Sales and Cash Receipts
- Posting to Subsidiary Ledgers
- Payroll and Payroll Taxes

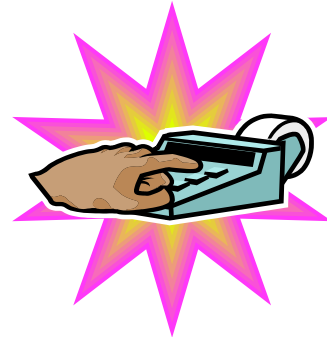


PROJECTS

- There are a number of realistic illustrations that will be covered through out the course to demonstrate how the concepts apply to the real world.
- After completing each accounting cycle, you will work through a simulation that incorporates every part of the cycle to help you successfully understand the principles of accounting.

MATERIALS

- 10-digit Calculator
- Computer



LATE WORK POLICY

- Unexcused late work will always have points deducted.
 - Work not turned in by a week after the due date will receive a zero.
 - Meeting the assignment and discussion deadlines in your course is vital to earning a good grade.

OTHER INFORMATION

- Show respect to classmates and teacher
- Feel free to call me at home if you have any questions

WEBSITE

- Blackboard
 - <http://courses.k12.sd.us>
- Online Working Papers
 - <http://aplia.com>