

## **Accounting I**

Jamie Coffey

I. Course Description: Students who successfully complete the course will have a background in the basic accounting procedures used to work in an office, to study business courses in college, and to operate their own business.

II. Textbooks: Century 21 Accounting

III. Teacher Information: Students or parents may reach me by email at [Jamie.coffey@jackson.kyschools.us](mailto:Jamie.coffey@jackson.kyschools.us) or by phone at 287-7155. You may also come by my room in the Centernet at the Area Technology Center during my planning from 10:05 – 11:00.

IV. Units Covered:

a. Accounting as a Career

1. Types of jobs
2. Accountant vs. CPA
3. Accounting Career Ladder
4. Communication and Ethics in the Workplace
5. Employability Skills
6. ILP

b. Analyzing Transactions

1. Starting a Proprietorship
2. Changes that Affect Owner's Equity
3. Analyzing Transactions in a General Journal
4. Recording Transactions in a General Journal

c. The Role of Money

1. Characteristics of money
2. Changing face of money

d. Banking

1. Check writing
2. Checkbook transactions
3. Reconciling bank statements
4. Using electronic calculators

e. Posting and Adjusting Transactions

1. Posting from a General Journal to a General Ledger
2. Cash Control Systems
3. Work Sheet for a Service Business
4. Financial Statements for a Proprietorship
5. Recording Adjusting Entries

V. Evaluation: All work will be graded on a points system. Any assignment turned in late will have points deducted. Cheating on assignments/tests will result in a zero for both students. Grading scale:

60% Summative Assessment

40% Daily Assignments

20% Final

V. Attendance policy: The attendance policy is stated in the student handbook. Good attendance is essential for this class.

VI. Additional information: Students who plan to co-op their senior year **must** have at least 3 business classes prior to co-op. This will also allow the student to take the Skills Standard exam for business that can result in a free college class if passed.