

WARREN COUNTY SCHOOL DISTRICT

VIRTUAL PLANNED INSTRUCTION

COURSE DESCRIPTION

Course Title: Accounting

Course Number: 10511

Course Prerequisites: None

Course Description: See Attachment

Suggested Grade Level: Grades 9-12

Length of Course: One Semester

Units of Credit: .5

PDE Certification and Staffing Policies and Guidelines (CSPG) Required Teacher Certifications:
CSPG 33

To find the CSPG information, go to <https://www.education.pa.gov/Educators/Certification/Staffing%20Guidelines/Pages/default.aspx>

Certification verified by the WCSD Human Resources Department: ☒ Yes ☐ No

WCSD STUDENT DATA SYSTEM INFORMATION

Course Level: Academic

Mark Types: Check all that apply.

☒ F – Final Average ☒ MP – Marking Period ☐ EXM – Final Exam

GPA Type: ☐ GPAEL-GPA Elementary ☐ GPAML-GPA for Middle Level ☒ NHS-National Honor Society
☐ UGPA-Non-Weighted Grade Point Average ☒ GPA-Weighted Grade Point Average

State Course Code: 12104

To find the State Course Code, go to <https://nces.ed.gov/forum/sced.asp>, download the Excel file for SCED, click on SCED 6.0 tab, and chose the correct code that corresponds with the course.

TEXTBOOKS AND SUPPLEMENTAL MATERIALS

Supplemental Materials: Accelerate Education (Virtual Academy)

Curriculum Document

WCSD Board Approval:

Date Finalized: 9/19/2019

Date Approved: 11/4/2019

Implementation Year: 19-20

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SPECIAL EDUCATION, 504, and GIFTED REQUIREMENTS

The teacher shall make appropriate modifications to instruction and assessment based on a student's Individual Education Plan (IEP), Chapter 15 Section 504 Plan (504), and/or Gifted Individual Education Plan (GIEP).

ASSESSMENTS

PSSA Academic Standards, Assessment Anchors, and Eligible Content: The teacher must be knowledgeable of the PDE Academic Standards, Assessment Anchors, and Eligible Content and incorporate them regularly into planned instruction.

Formative Assessments: The teacher will utilize a variety of assessment methods to conduct in-process evaluations of student learning.

Effective formative assessments for this course include: Lesson quizzes, projects, discussion boards, and module exams

Summative Assessments: The teacher will utilize a variety of assessment methods to evaluate student learning at the end of an instructional task, lesson, and/or unit.

Effective summative assessments for this course include: Semester exams

The course syllabus for **Accounting**

Course Description

In this semester course, you will explore accounting, including investigating accounting careers. You will learn basic accounting skills and procedures both with and without a computer for general journals, general ledgers, cash payments journals, cash receipts journals, sales journals, accounts payable ledgers, and accounts receivable ledgers. You will also learn how to reconcile a bank statement and to prepare payroll records. This course covers the basic principles of financial accounting for individuals and for companies with attention to both the mathematical formulas and to the ethical side of accounting. Each unit has practical exercises including a project at the end of the unit.

The following are Enduring Understandings of this course:

- Accounting is the universal language of business careers.
- The accounting equation provides a detailed description of the financial condition of a business entity.
- It is important to keep up-to-date accounting balances to provide information for reports used by people both inside and outside the business.
- Payroll is important to everyone.
- When you are paid at your job, you want to be sure the amounts are correct.
- The business also wants to be sure that all employees be paid in a legal and correct manner.

Required Materials:

The technology requirements for this course are listed below:

Internet Connection

- High Speed Internet Access (1MB/s per user if possible)

Supported Operating Systems

- Windows 7 or higher
- Mac OS X 10.7 (Lion) or higher

Supported Browsers

- Google Chrome
- Mozilla Firefox
- Apple Safari
- Internet Explorer 11

Supported browser Plugins

- Java installed
- JavaScript enabled
- Flash enabled
- Cookies enabled

Productivity Software (Microsoft Office or equivalent)

Speakers and Microphone

Attendance:

In order to succeed in this class, regular attendance is expected. This class will require a time commitment each day from you, so be sure to log in and keep up. If you must miss class for an extended period of time, please contact your instructor in advance to make arrangements.

Grading:

This course will contain assignments and tests and other activities. Your teacher will share the grading policy with you.

Communication:

It is very important to communicate with your teacher throughout your entire course. Your teacher will be communicating with you through email and / or class tools such as announcements. Please check your email each day for new messages. Contact your teacher directly whenever you have any questions.

Teacher Information

My Teacher's Name _____

My Teacher's Email Address _____

Scored Activities / Due Dates

Name	Category	Points Possible	Due Date
U1 - Unit Introduction: Introduction to Accounting	Lesson	40	
U1D1 - Unit 1 Discussions	Discussion	70	
U1J1 - Unit 1 Journal	Journal	70	
U1L01: Finding the Right Career	Lesson	23	
U1L02: Accounting Careers	Lesson	22	
U1L03: The Business Environment	Lesson	46	
U1L04: The Accounting System	Lesson	11	
U1L05: Ethics	Lesson	19	
U1L06: Accounting and Computers - Introduction	Lesson	11	
U1L07: Accounting and Computers - Formulas	Lesson	15	
U1LPA1 - Unit One Project	Assignment	30	
U1T1 - Unit Assessments: Introduction to Accounting	Lesson	42	
U2 - Unit Introduction: Beginning the Accounting Cycle	Lesson	40	
U2B1 - Unit 2 Blog	Blog	40	
U2D1 - Unit 2 Discussions	Discussion	10	
U2J1 - Unit 2 Journal	Journal	80	
U2L01: Property and Financial Claims	Lesson	21	
U2L02: Transactions that Affect an Owner's Investment, Cash, and Credit	Lesson	24	
U2L02A1- Lesson 2 Assignment	Assignment	25	
U2L02A2- Lesson 2 Assignment #2	Assignment	25	
U2L02W1- Unit 2 Wiki	Wiki	10	
U2L03: Transactions That Affect Revenue, Expenses, and Withdrawals by the Owner	Lesson	10	
U2L03W1- Unit 2 Wiki	Wiki	10	
U2L04: The Double Entry Accounting System	Lesson	15	
U2L05: Applying the Rules of Debit and Credit	Lesson	26	
U2L06: Relationship of Revenue, Expenses, and Withdrawals to Owner's Equity	Lesson	19	
U2L06A1- Lesson 6 Assignment	Assignment	20	
U2L07: Applying the Rules of Debit and Credit to Revenues, Expenses, and Withdrawal	Lesson	24	
U2L07A1- Lesson 7 Assignment	Assignment	20	
U2L07W1- Unit 2 Wiki	Wiki	10	
U2L08: Recording Transactions in the General Journal	Lesson	19	
U2L08A1- Lesson 8 Assignment	Assignment	20	
U2LPA1 - Unit Two Project	Assignment	50	
U2T1 - Unit Assessments: Beginning the Accounting Cycle	Lesson	56	
U3 - Unit Introduction: Completing the Accounting Cycle	Lesson	36	
U3B1 - Unit 3 Blog	Blog	30	
U3J1 - Unit 3 Journal	Journal	40	
U3L01: Posting Journal Entries to General Ledger Accounts	Lesson	26	

U3L01A1- Lesson 1 Assignment	Assignment	20	
U3L02: The Six-Column Worksheet	Lesson	24	
U3L02A1- Lesson 2 Assignment	Assignment	20	
U3L03: Financial Statements for a Sole Proprietorship	Lesson	28	
U3L04: Completing the Accounting Cycle	Lesson	24	
U3L04A1- Lesson 4 Assignment	Assignment	20	
U3L04W1- Unit 3 Wiki	Wiki	10	
U3LPA1- Unit Three Project	Assignment	50	
U3T1 - Unit Assessments: Completing the Accounting Cycle	Lesson	42	
U4 - Unit Introduction: Cash Control and the Payroll System	Lesson	40	
U4B1 - Unit 4 Blog	Blog	60	
U4J1 - Unit 4 Journal	Journal	80	
U4L01: Banking Procedures	Lesson	17	
U4L02: Reconciling the Bank Statement	Lesson	22	
U4L02A1- Lesson 1 Assignment	Assignment	20	
U4L02W1- Unit 4 Wiki	Wiki	10	
U4L03: Calculating Gross Earnings	Lesson	17	
U4L04: Payroll Deductions	Lesson	29	
U4L05: Payroll Records	Lesson	15	
U4L05A1- Lesson 5 Assignment	Assignment	20	
U4L05A2- Lesson 5 Assignment #2	Assignment	20	
U4L05W1- Unit 4 Wiki	Wiki	10	
U4L06: Journalizing and Posting Payroll	Lesson	13	
U4L06A1- Lesson 6 Assignment	Assignment	20	
U4L07: Employer's Payroll Taxes	Lesson	20	
U4L08: Tax Liability Payments and Tax Reports	Lesson	13	
U4LPA1- Unit Four Project	Assignment	50	
U4T1 - Unit Assessments: Cash Control and the Payroll	Lesson	54	
UCA1 - Course Challenge Step 1	Assignment	10	
UCA2 - Course Challenge Step 2	Assignment	10	
UCA3 - Course Challenge Step 3	Assignment	20	
UCA4 - Course Challenge Step 4	Assignment	20	
UCA5 - Course Challenge Step 5	Assignment	30	
UCA6 - Course Challenge Step 6	Assignment	30	
UCA7 - Course Challenge Step 7	Assignment	60	
UCA8 - Course Challenge Step 8	Assignment	20	