

**SOUTH FORSYTH HIGH SCHOOL**  
**COURSE SYLLABUS**  
**Principles of Accounting I/II**  
**Finance – Advanced Accounting Pathway**  
**Carla Yonk, Instructor**

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**Prerequisite:** Intro to Business & Technology

**Instructional Materials:** Text - Century 21 Accounting, First-Year Course, 9<sup>th</sup> Edition (class set), Southwestern: Gilbertson, Lehman **Supplemental** - Century 21 Accounting, Working Papers and Study Guides, 9<sup>th</sup> Edition, *Automated Accounting 8.0* Software; Knowledgematters.com accounting simulation

**Course Description:** This course is designed to provide students with an understanding of the basic elements and concepts of the double-entry accounting system. The course will include analyzing transactions, journalizing, posting, financial statements, and financial data analysis for proprietorships, partnerships, and corporations. Automated accounting will be integrated into many aspects of the curriculum.

**Standards:** Course standards can be found at <http://www.gadoe.org/Curriculum-Instruction-and-Assessment/CTAE/Documents/Principles-of-Accounting-1.pdf>

**Instructional Methodologies/Strategies:** The primary strategies used during this course will consist of brief lectures, discussions, drills, demonstrations, practice of skills --both manually and electronically, and simulations.

**Course Outline:** Starting a Proprietorship: Changes that Affect the Accounting Equation  
Analyzing Transactions into Debit and Credit Parts  
Journalizing Transactions  
Posting to a General Ledger  
Cash Control Systems  
Work Sheet for a Service Business  
Financial Statements for a Proprietorship  
Recording Adjusting and Closing Entries for a Service Business  
Journalizing Purchases and Cash Payments  
Journalizing Sales and Cash Receipts Using Special Journals  
Posting to General and Subsidiary Ledgers  
Preparing Payroll Records  
Payroll Accounting, Taxes, and Reports

**Industry Credentialing/End of Pathway Assessments:** Students are encouraged to select a career pathway beginning in the ninth grade that is connected to college and career goals. This course is one of three courses in the career pathway chosen by a student. At the conclusion of the third pathway course, students will be required to take an industry credentialing End of Pathway Assessment. This assessment provides students an opportunity to demonstrate what they have learned by completing an online, nationally recognized exam (NOCTI Accounting) or QuickBooks Online. Students may earn recognition at graduation to signify their achievement.

**Dress for Success:** Career and Technical Education pathways in Forsyth County incorporate Dress for Success Days throughout the school year. These experiences allow students to foster confidence and continue to develop a positive self-image, while understanding the importance of dressing well for their future profession. At certain intervals throughout the course, students will analyze the industry standard of the profession and study the importance of dressing well for a job interview. This will culminate into being fully prepared for Community Mock Interviews which occur as students complete a career pathway.



The key to Georgia's economic future is a prepared workforce. Therefore, one of the fundamental goals of the Georgia Department of Labor's (DOL) Workforce Solutions Team is to produce an emerging workforce that is prepared to face the challenges of a global marketplace. Employee responsibility is often the missing link in the working arena. While most students are graduating from high school and preparing for the future with the appropriate academic credentials, many still lack the soft skills and work ethic to succeed in today's workforce. A survey of large, medium, and

small businesses shows that employers are having difficulty hiring people who possess adequate basic skills, thinking skills, working competencies, work attitudes, and work habits. To address this gap and to give Georgia students an advantage moving into the

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workforce, the DOL created **GeorgiaBEST** which you will participate in this year through your CTAE course. The training, modeled after the business world where employees are assessed by their employers on performance, teaches ten areas of ethics and soft skills. This type of evaluation in a classroom setting allows for leadership development, critical and creative thinking, decision making, problem solving, teamwork, and work-based learning. Guest speakers from the business community, mock job interviews, and résumé tips round out a complete soft skills and ethics training you will participate in this year. You will receive a **GeorgiaBest** designation based on observed behaviors and accomplishments.

#### Honor Code Statement:

The following statement is to be written on all summative assignments and assessments ***"This work is completely my own. I will not share my work, or the contents of any assessment with others, and will always uphold the standards of academic integrity."***

#### Learning Resources/Textbook(s):

All learning resources, both print and digital, are meant to support and enhance the student learning experience of this class. Below are the names of the textbooks and websites that will be used in this course. Some of the web-based resources require parent permission per federal regulations. Federal laws that guide parent permission requirements are as follows:

- Children's Internet Protection Act (CIPA): The school is required by CIPA to have technology measures and policies in place that protect students from harmful materials including those that are obscene and pornographic. Any harmful content contained within inappropriate sites will be blocked. <http://fcc.gov/cgb/consumerfacts/cipa.html>
- Children's Online Privacy Protection Act (COPPA): COPPA applies to commercial companies and limits their ability to collect personal information from children under 13 years of age. No personal student information is collected for commercial purposes. <https://www.ftc.gov/tips-advice/business-center/guidance/complying-coppa-frequently-asked-questions-0>
- Family Educational Rights and Privacy Act (FERPA): FERPA protects the privacy of student education records and gives parents the right to review records. Under FERPA, schools may disclose directory information in certain circumstances <http://www2.ed.gov/policy/gen/guid/fpco/ferpa>

#### Learning Resources:

Name of Resource*	Hard copy /Website	Privacy Policy
Virtual Job Shadow	Website	<a href="https://www.virtualjobshadow.com/resources/policy/">https://www.virtualjobshadow.com/resources/policy/</a>
EVERFI Digital Lessons	Website	<a href="https://everfi.com/privacy-policy/">https://everfi.com/privacy-policy/</a>
TestOut Online Training	Website	<a href="https://www.testout.com/company/privacy">https://www.testout.com/company/privacy</a>
Certiport/Pearson Microsoft Resources	Website	<a href="https://home.pearsonvue.com/privacy">https://home.pearsonvue.com/privacy</a>
Adobe Certified Associate (ACA)	Website	<a href="https://home.pearsonvue.com/privacy">https://home.pearsonvue.com/privacy</a>
Adobe Creative Cloud	Website	<a href="https://www.adobe.com/">https://www.adobe.com/</a>
YouScience	Website	<a href="https://www.youscience.com/privacy-policy/">https://www.youscience.com/privacy-policy/</a>
GMETRIX	Website	<a href="https://www.gmetrix.net/Login.aspx?ReturnUrl=%2F">https://www.gmetrix.net/Login.aspx?ReturnUrl=%2F</a>
Knowledge Matters	Website	<a href="https://vb.knowledgematters.com/">https://vb.knowledgematters.com/</a>
SBA.gov	Website	<a href="https://www.sba.gov/">https://www.sba.gov/</a>
FBIA-PBL	Website	<a href="https://www.fbla-pbl.org/">https://www.fbla-pbl.org/</a>
O-Net Online	Website	<a href="https://www.onetonline.org/">https://www.onetonline.org/</a>
Quia	Website	<a href="https://www.quia.com/">https://www.quia.com/</a>
Competition University	Website	<a href="https://www.competitionuniversity.com/login/index.php">https://www.competitionuniversity.com/login/index.php</a>
NGPF (Next Generation Personal Finance)	Website	<a href="https://www.ngpf.org/">https://www.ngpf.org/</a>

\* The above resources are county approved. These resources may vary by school due to sequencing, pacing, curriculum design, and/or individual needs of students.

Name of Resource**	Website	Privacy Policy
NOCTI EOPA Preparation Materials	<a href="https://www.nocti.org/index.cfm">https://www.nocti.org/index.cfm</a>	<a href="https://www.nocti.org/pdf/Privacy_Notice.pdf">https://www.nocti.org/pdf/Privacy_Notice.pdf</a>
NCH Express Accounts	<a href="https://www.nchsoftware.com/accounting/index.html">https://www.nchsoftware.com/accounting/index.html</a>	<a href="https://www.nch.com.au/general/privacy.html">https://www.nch.com.au/general/privacy.html</a>
BusinessU	<a href="https://businessu.org/">https://businessu.org/</a>	<a href="https://businessu.org/privacy">https://businessu.org/privacy</a>
Khan Academy	<a href="https://www.khanacademy.org/">https://www.khanacademy.org/</a>	<a href="https://www.khanacademy.org/about/privacy-policy">https://www.khanacademy.org/about/privacy-policy</a>

Quickbooks Online	<a href="https://quickbooks.intuit.com/learn-support/us-quickbooks-community/misc/03/community-us">https://quickbooks.intuit.com/learn-support/us-quickbooks-community/misc/03/community-us</a>	<a href="https://www.intuit.com/privacy/?_ga=2.221321563.215301857.1659699850-1202618329.1649985576">https://www.intuit.com/privacy/?_ga=2.221321563.215301857.1659699850-1202618329.1649985576</a>
Morning Brew	<a href="https://www.morningbrew.com/daily">https://www.morningbrew.com/daily</a>	<a href="https://www.morningbrew.com/privacy?utm_medium=website&amp;utm_source=global_footer&amp;utm_campaign=mb">https://www.morningbrew.com/privacy?utm_medium=website&amp;utm_source=global_footer&amp;utm_campaign=mb</a>
Talk Hiring Job Interview Practice	<a href="https://www.talkhiring.com/">https://www.talkhiring.com/</a>	<a href="https://www.talkhiring.com/privacy-policy">https://www.talkhiring.com/privacy-policy</a>

**\*\* The above resources are web-based resources that require parent permission. By signing the syllabus, the parent is approving these resources. Should you have any questions regarding any of these classroom resources, please contact your student's teacher via email.**

### Required Assignments:

Formative and summative assignments and project (i.e. tests, presentations, simulations, certifications, programs) appropriate to course and aligned with standards.

**Availability for Extra Help:** Available by appointment or during IF.

### Missed Work:

All missed work and assessments are the responsibility of the student. A student who is absent on the class day before a scheduled assessment will be responsible for completing it in the *next* scheduled class period. This includes projects, research papers, etc., where the deadline has been posted in advance. Late or missing assignments will be counted as "Missing" (0 value) until turned in for grading. Failure to complete assignments in a timely manner will negatively impact learning. If you are absent, make up work as soon as you can for the best possible experience in this class.

### Evaluation:

Summative assessments will be given at the end of each chapter. Additional assignments and outside readings may be given. All material presented in this course is subject to being graded. Grades will be calculated according to the Forsyth County Board of Education Policy for a **non-EOC course**.

Grading Calculation:	<u>Course Work</u>	<u>Course Average</u>
	Formative 25%	Semester 1 ** 50.0%
	Summative 75%	Semester 2 ** 50.0%

\*\* Mid-term and final exams count **two** summative grades.

Grading Policy: A = 90 – 100, B = 80 – 89, C = 70 – 79, Failing = Below 70

### Future Business Leaders of America (FBLA):

*The largest and oldest business student organization in the world!* A quarter of a million high-school and middle school students, college and university students, faculty, educators, administrators, and business professionals are members of the premier business education association preparing students for careers in business. FBLA provides opportunities to develop leadership, communication, and team skills, and opportunities to meet and network with others at the local, state and national levels.