Aurora Central High School Syllabus 2016-17

Course Name	Instructor	Instructor E-mail & Availability
Principles of Accounting	Jason Budniewski	jbudniewski@aurorak12.org Available during 5th & 6th periods and by appointment after school.
Course Website	**Class Meeting Times & Location:**	**Prerequisites**
	Period 1, 2, 3, 4, 7 – Room 372	(None) An interest with accounting and numbers.

Course Description

Introduces the study of accounting principles for understanding of the theory and logic that underlie procedures and practices. Major topics include the accounting cycle for service and merchandising companies, special journals and subsidiary ledgers, internal control principles and practices, notes and interest, inventory systems and costing, plant assets and intangible asset accounting, and depreciation methods and practices.

Standards

The Business Department, is to meet a variety of Financial Accounting Colorado State Standards throughout the year, for each and every quarter. These standards can be addressed anytime, especially in how your child is reaching each standard.

Learning Outcomes by Quarter

Quarter 1

Competencies & Skills

a) Describe and identify concepts and principals used in the accounting profession.
b) Analyze transactions in terms of their effects on the accounting equation.
c) I can complete journals and worksheets.
d) I can prepare a Balance Sheet, an Income Statement, and a Chart of Accounts

Quarter 2

Competencies & Skills

a) Prepare and record adjusting and closing entries.
b) Complete the full accounting cycle
c) Identify and utilize practices in a merchandising business.
d) Complete subsidiary ledgers.
e) I can prepare and complete payroll forms.
f) I can prepare selected tax forms.

Quarter 3

Competencies & Skills

a) Utilize appropriate procedures to complete a worksheet.
b) Utilize appropriate procedures to complete financial statements.
c) Finish the accounting cycle for a service business organized as a proprietorship.

Quarter 4

Competencies & Skills

a) Understand and calculate the interest rate and maturity date for promissory notes.
b) Identify and utilize the practice to finish the accounting cycle for a merchandising business organized as a corporation.
c) Apply all accounting practices into a business simulation.

Required Supplies

You will need something to write with and write on. There is a textbook for this course that will be supplied every class. At times you will use the computer and internet. You will need to be prepared and have the willingness to try your best.

Grading

Students will be graded on a 4 point scale for all assignments

Point	Letter Grade	Explanation
3.0-4.0	A	In addition to the performance score of 3.0, the student demonstrates in depth inferences and applications that extend beyond what was taught.
2.5-2.99	B	There are no major errors or omissions regarding any of the information and/or processes (simple or complex) that were explicitly taught. This level is mastery
2.0-2.49	C	There are no major errors or omissions regarding the simpler details and processes, but there are major errors or omissions regarding the more complex ideas and processes.
1.0-1.99	D	With help, the student demonstrates a partial understanding of some of the simpler details and processes and some of the more complex ideas and processes.
Below 1.0 or No Evidence	F	Even with help, the student cannot demonstrate understanding of the simple details.

School Policies

REQUESTS FOR HOMEWORK

Students requiring homework assignments due to extended excused absences (three days or more) should initially contact the attendance office. The attendance office will notify teachers and collect assignments from individual teachers. Assignments should be ready for pick up 24 hours after a request has been made. Please call the attendance office to check homework status.

MAKE-UP WORK DURING ABSENCES

Any time a student misses a class for any reason whatsoever, that student will be expected to contact each teacher and complete the make-up work in order to achieve the learning objective. This includes field trips, school activities, suspensions, group sessions, truancies, and the like. Make-up work is required and students who have been absent from class must request make-up work from the teacher no later than the next class meeting. Teachers will determine a reasonable amount of time for make-up work when students are absent, using a two days for every one day absent guideline.

Teachers may provide an "alternative" learning experience for make-up work to any student who requests it upon returning to class. For example, a student may have been absent from a class at which the daily learning objective was achieved by means of a class discussion. At the teacher's sole discretion, students who were absent during that discussion might be assigned a two or three-page written essay due three or four days after

the student's return to class as an 'alternative' learning experience for that objective.
Teachers will give academic credit to all make-up work that complies with the above guidelines. The only exception is that teachers have the choice whether or not to give academic credit to take make-up work from an unexcused absence. If the absence was unexcused, the teacher should provide feedback but is not required to give credit for the work.

TARDY POLICY
After three tardies teachers will conference with the student and contact home. After 5 tardies students can be referred to the Learning Center and additional consequences may be assigned.

PASSES
Students who leave the classroom or are excused from class must have a pass with correct validation by the teacher. School officials may send for a student using an authorized Administrative Pass. Students who are without official passes will be subject to disciplinary action. Passes will not be given in the first 10 minutes or last 10 minutes of class.

NON-ACADEMIC TECHNOLOGICAL DEVICES
Aurora Public Schools believes in providing environments that optimize learning and teaching and are safe, secure, and well maintained. As such, all personal electronic devices* shall not be seen nor heard during the school day in academic areas of the building from 7:30 A.M. to 3:45 P.M. *Cell phones, iPods, headphones, portable speakers, MP3s, tablets, cameras, etc. **Aurora Central High School is not responsible for lost, stolen or damaged electronic devices.** This includes electronic devices that are confiscated by staff. Aurora Central High School reserves the right to not investigate lost, stolen or damaged electronic devices.

Classroom Policies
Students need to complete a warm-up at the start of class. Technology such as cellphones needs to be put away during class. Everyone in the class should respect each other and all guests who enter the classroom. Students should log into computers when entering class and complete the warm-up. I ask of my students to stay on task, stay focused, and do their best to attempt the work. Students are not allowed to bring food or drink in the classroom. When a student is absent they need to be responsible and make-up the work.

Tear off and return THIS PAGE only and return to _____(teacher).

I have carefully read the expectations of this course and agree to support the goals and initiatives of the course. I will show up, speak up, stand up and go further than I ever thought possible.

Student name: _____(print)

Grade _____ Period _____

Student Signature: _____

Parent/Guardian Name: _____

Parent/Guardian Signature: _____

Parent/Guardian Phone Number: _____

Parent/Guardian Email: _____