

# Glencoe Accounting, First-Year Course

## Sample Syllabus

<b>Instructor:</b>	<b>Date:</b>
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### Introduction

*Glencoe Accounting, First-Year Course* is a comprehensive, two-semester, one-year course designed to bring the real world of accounting into the classroom. Students will have the opportunity to use real-world accounting software, real-world source documents, real-world financial statements, and real-world multimedia.

### Course Objectives

The prime objective of this course is to introduce students to the double-entry system of accounting for sole proprietorship, corporate, and partnership forms of business enterprises by using real-world applications and connections. Other important objectives include the following:

- To help students develop personal and professional skills for school and work.
- To help students understand the relationship between the manual system of accounting and a computerized system.
- To help students find success in accounting.

### Required Curriculum Materials

The curriculum materials to be used in this course include the following:

- *Glencoe Accounting, First-Year Course* textbook
- *Glencoe Accounting, First-Year Course* Chapter Reviews and Working Papers
- *Glencoe Accounting* Electronic Learning Center Multimedia CD-ROMs
- Peachtree Complete® Accounting Practice Sets and Spreadsheet Templates CD-ROM
- *Adventure Travels* Accounting Simulation
- *Accounting Portfolio*
- Pencil, pen, ruler, and hand-held calculator

### Course Requirements

Students should have at least an average proficiency in business mathematics.

## Testing

Students will be tested at the end of each chapter and unit. Chapter tests consist of problems and matching vocabulary, true/false, and multiple-choice questions. The time required to complete a chapter test is usually 30–40 minutes. Unit tests are designed like chapter tests and are administered after completing four to five chapters. Unit tests usually require about 40–50 minutes to complete.

## Missed Tests

If a student misses a test, it is the student's responsibility to make arrangements with the instructor to make up the test immediately upon return to school. A fair and reasonable amount of time will be made to accommodate students with lengthy absences.

## Grading

Grading will be based according to school district policy, which is the following:

92% and above	Excellent
82% to 91%	Above Average
70% to 81%	Average
60% to 69%	Below Average
59% or less	Failure

## Classroom Policies

It is the goal of this school district to provide all students with a conducive and safe environment for learning. Therefore, it is each student's responsibility to help achieve this goal by extending to each other, as well as to your instructor, the same degree of courtesy and respect that you wish for others to extend to you. It is also each student's responsibility to arrive to class on time and to maintain a good school attendance record. Violation of classroom policies will be handled according to school district policy.

## Tutoring

Because one of the goals of this course is to help all students find success in accounting, your instructor will make arrangements to be available before and after school to provide tutoring if you are having difficulty with accounting. You are encouraged to make arrangements with your instructor if you need additional help.

## Course Coverage

In this course, we will use the following class schedule.

Unit/Chapter	Topics	Class Sessions
<b>Unit 1</b>	<b>Introduction to Accounting</b>	
Chapter 1	You and the World of Accounting	3
Chapter 2	The World of Business and Accounting	4
<b>Unit 2</b>	<b>The Basic Accounting Cycle</b>	
Chapter 3	Business Transactions and the Accounting Equation	4
Chapter 4	Transactions that Affect Assets, Liabilities, and Owner's Equity	5
Chapter 5	Transactions that Affect Revenue, Expenses, and Withdrawals	5
Chapter 6	Recording Transactions in a General Journal	5
Chapter 7	Posting Journal Entries to General Ledger Accounts	3
<b>Mini Practice Set 1</b>	<i>Canyon.com Web Sites</i>	6
Chapter 8	The Six-Column Work Sheet	6
Chapter 9	Financial Statements for a Sole Proprietorship	6
Chapter 10	Completing the Accounting Cycle for a Sole Proprietorship	6
Chapter 11	Cash Control and Banking Activities	6
<b>Mini Practice Set 2</b>	<i>Fast Track Tutoring Service</i>	3
<b>Business Simulation</b>	<i>Adventure Travels (optional)</i>	
<b>Unit 3</b>	<b>Accounting for a Payroll System</b>	
Chapter 12	Payroll Accounting	6
Chapter 13	Payroll Liabilities and Tax Records	6
<b>Mini Practice Set 3</b>	<i>Green Thumb Plant Service</i>	3
<b>Unit 4</b>	<b>The Accounting Cycle for a Merchandising Corporation</b>	
Chapter 14	Accounting for Sales and Cash Receipts	6
Chapter 15	Accounting for Purchases and Cash Payments	6
Chapter 16	Special Journals: Sales and Cash Receipts	6
Chapter 17	Special Journals: Purchases and Cash Payments	6
Chapter 18	Adjustments and the Ten-Column Work Sheet	5
Chapter 19	Financial Statements for a Corporation	6
<b>Mini Practice Set 4</b>	<i>In-Touch Electronics</i>	3
Chapter 20	Completing the Accounting Cycle for a Merchandising Corporation	4

<b>Business Simulation</b>	<i>Outer Banks Marketplace, Inc. (optional)</i>	
Chapter 21	Accounting for Publicly Held Corporations	6
<b>Unit 5</b>	<b>Accounting for Special Procedures</b>	
Chapter 22	Cash Funds	6
Chapter 23	Plant Assets and Depreciation	6
Chapter 24	Uncollectible Accounts Receivable	6
Chapter 25	Inventories	6
Chapter 26	Notes Payable and Receivable	6
<b>Mini Practice Set 5</b>	<i>Kite Loft, Inc.</i>	3
<b>Business Simulation</b>	<i>Digital Express (optional)</i>	
<b>Unit 6</b>	<b>Accounting for Partnerships</b>	
Chapter 27	Introduction to Partnerships	5
Chapter 28	Financial Statements for a Partnership	6
<b>Mini Practice Set 6</b>	<i>Fine Finishes</i>	4
Chapter 29	Ethics in Accounting	3
<b>Total Class Sessions</b>		<b>176</b>