

Business

Course:	High School Accounting
Level:	Grades 10-12
Prerequisite:	None
Text:	Ross, et al., <i>Century 21 Accounting, General Journal</i> (South-Western Publishing, 2003)

Course Description and Overview: High School Accounting is an introductory course that emphasizes the accounting system used in proprietorships and partnerships. The objectives of High School Accounting are for students to learn how businesses accumulate, summarize, and communicate financial data about a variety of organizations organized as sole proprietorships and partnerships. Both service and merchandising businesses are studied in depth. This course will aid students in managing their personal business affairs. This is the introductory course for College Accounting.

Course Objectives: Students will

- understand how accounting relates to their personal lives;
- analyze accounting situations and develop solutions;
- understand and apply accounting terminology and concepts to problem solve situations;
- understand the relationships between and among financial statements;
- make informed decisions based upon their creation and completion of financial statements;
- understand the accounting cycle and the series of accounting activities included in recording financial information for a fiscal period;
- discuss and understand the value of ethical decision making and how it relates to our personal lives and economy.

Requirements: In order for students to get the most out of this course, they are expected to work through all assigned drills and problems. The skills are acquired by doing. Many class assignments will be spent working on assignments, and it is assumed that participants will learn from one another and help one another. Problem tests are always given at the end of each chapter and unit exams after each unit. This schedule means that students will have either a quiz or test almost every week.

Writing Requirements: Students are required to take notes on a daily basis. On occasion, they will be required to provide a written response to a case study.

Evaluation/Grading Policy: Quarter grades are made up of homework assignments and tests. There will be approximately six to eight tests per quarter. There will be a final examination at the end of the fourth quarter. The final grade for the course is a calculation of four quarter grades and the final examination.

Course Outline:

- Starting a proprietorship
- Changes that affect owner's equity
- Analyzing transactions into debit and credit parts
- Recording transactions in a general journal
- Posting from a general journal to a general ledger
- Cash control systems
- Worksheet for a service business
- Financial statements for a proprietorship
- Recording adjusting and closing entries for a service business
- Journalizing purchases and cash payments using special journals
- Journalizing sales and cash receipts using special journals
- Posting to general and subsidiary ledgers
- Preparing payroll records
- Payroll Accounting, taxes, and reports
- Work sheet for a merchandising business
- Financial statements for a partnership
- Recording adjusting and closing entries for a partnership

Business

Course:	College Accounting
Level:	Grades 11-12
Prerequisite:	High School Accounting
Text:	Kimmel, et al., <i>Financial Accounting, Tools for Business Decision Making</i> , (John Wiley and Sons, Inc., 3 rd ed., 2004)

Course Description and Overview: This is a college-level course offered for 4 college credits. The objectives of College Accounting are for students to learn how businesses accumulate, summarize, and communicate financial data about a variety of organizations organized as corporations. Students will learn that all business transactions from the simplest to the most complex can be stated in terms of the resulting changes to assets, liabilities, and stockholders' equity. This course is a foundation course for those students planning to major in business in college.

Course Objectives: Students will

- analyze, and interpret financial information based upon occurrences in business;
- understand and apply accounting concepts to occurrences in the business world;
- generate financial statements based upon the resulting changes to assets, liabilities and stockholder's equity;
- analyze financial statements and be able to make informed decisions about the business;
- will discuss and understand the value of ethical decision making and how it relates to our personal lives and economy.

Requirements: In order for students to get the most out of this course, they are expected to work through all assigned drills and problems. The skills are acquired by doing. Many class assignments will be spent working on assignments, and it is assumed that participants will learn from one another and help one another. Concepts are taught and students complete problems based upon their learning with the teacher's assistance and then independently.

Writing Requirements: Students are required to take notes on a daily basis. On occasion, they will be required to provide a written response to a case study.

Evaluation/Grading Policy: Quarter grades are based upon homework, quizzes and tests. A concept is taught then a quiz is given to assess the student's learning. At the end of the chapter a test is given, incorporating all the material previously quizzed on. A final examination is given at the end of the fourth quarter. The final grade is made up of the four quarter grades and the final examination.

Course Outline:

- Introduction to financial statements
- Forms of business organizations
- The accounting information system
- Accrual accounting concepts
- Merchandising operations
- Reporting and analyzing inventory
- Internal control and cash
- Reporting and analyzing receivables
- Reporting and analyzing long-lived assets
- Reporting and analyzing liabilities
- Reporting and analyzing stockholders' equity
- Reporting and analyzing investments

Business

Course:	Marketing Trends and Issues
Level:	Grade 12 (a college-level course offered for 3 college credits)
Prerequisite:	None
Text:	Armstrong, Kotler, <i>Marketing: An Introduction</i> (7 th ed., Prentice Hall)

Course Description and Overview: Marketing Trends and Issues is a full-year course in the field of marketing. Economic, psychological, and sociological influences on buyer behavior as well as product development, product line decisions, policies, and strategies are discussed. Determining distribution channels, promotional activities, and marketing research are also covered.

Course Objectives:

- The student will understand marketing's role in the American economy, the world economy, and also in the individual firm.
- The student will analyze the importance of the customer and demonstrate the vital need for a customer orientation on the part of all employees of an organization.
- The student will understand the relationships among marketing and other business functions, the government, and society.
- The student will recognize and understand the pervasive application of marketing principles to goods, services, ideas, people, and places.
- The student will recognize the knowledge needed to become more sophisticated consumers.
- The students will be able to identify the career opportunities in various areas of marketing.

Requirements: Students are expected to participate in class discussions and respond to case studies based upon their learning. They will be tested on vocabulary and concepts taken from the world of marketing. Participation in group projects where they will learn how to problem solve working with a team is emphasized. Keeping abreast of the current events in the business world is also stressed.

Writing Requirements: Students are expected to take daily notes. Case studies are read and students respond to these case studies via written responses. Current events are summarized and applied to marketing terms and concepts.

Evaluation/Grading Policy: Quizzes and tests are given throughout the marking period. Case studies and projects are also assigned. The quarter grades are made up of quizzes, tests, case studies, current events, presentations and projects. A final examination is

given at the end of the fourth quarter. The final grade is made up of the four quarter grades and the final examination.

Course Outline:

- The field of marketing
- Identifying and selecting markets
- Product
- Price
- Distribution
- Promotion
- Managing the marketing effort