

HELLGATE HIGH SCHOOL  
BUSINESS DEPARTMENT  
School Year 2021-2022

Course Title: Accounting 1  
Instructor: Beth Huguet  
Course Type: Practical Arts, Career Technology Education (CTE)  
Course Length: Year-long  
Grade Level: Grades 10-12, 9 with instructor consent

**Special Notation:** This class can be taken for dual credit with Missoula College, University of Montana, Business Technology Department, and it is 4 credit college class. To receive dual credit (earn college credits), one must have a cumulative passing grade of 69.5% (C-) on all tests/quizzes including the final exam for the year-long course, and pay the required credit fee of \$49.50 per credit to the U of M.

**Prerequisite:** None

**Course Description:** Basic double entry accounting. Emphasis on analyzing, journalizing, and posting transactions; worksheet, financial statements, and adjusting and closing procedures, accounting systems, and cash control.

**Student Performance Outcomes:** Upon completion of this course, the student will be able to:

1. Use the double-entry system of accounting to journalize and post transactions for sole proprietorships, partnerships, and corporations.
2. Journalize transactions using either a single or multi-column journal.
3. Journalize and post adjusting and closing entries.
4. Use a general journal, special journals, general ledger, and subsidiary ledgers.
5. Generate a trial balance; complete a worksheet; prepare an income statement, a statement of owner's equity/stockholder's equity, and a balance sheet; create a post-closing trial balance.
6. Prepare all necessary financial statements including schedules of accounts receivable and accounts payable.
7. Understand and apply the business entity, cost and matching principles.
8. Prepare journal entries for cash transactions and prepare bank reconciliation.
9. Describe internal controls to safeguard assets and enhance the accuracy and reliability of accounting records.
10. Journalize corrections for accounting errors.
11. Describe the possible effects of a manager's unethical behavior and recognize proper procedures to ensure ethical behavior.

This course will cover Chapters 1-16 of the text. Each chapter will consist of audit questions, teacher led working-together exercises, practice application problems, a mastery problem, a challenge problem, and chapter problem test. At the end of multi-chapter sections, a comprehensive reinforcement activity will take place. Automated problems and tests maybe substituted for manual work at the instructor's discretion. If time allows, simulations which cover month-long fiscal periods will be given and often used to challenge faster learners.

Text: Century 21 Accounting, 11 th Edition, Multicolumn Journal, by Gilberston and Leman, South-Western Cengage Learning, 2008, ISBN-13: 978-1-111-98866-1, and accompanying working papers, ISBN: 0-538-97284-X.

Assessment: The following categories and weights are assigned for the Hellgate High School transcript grade-

- 45% Assignments
- 45% Chapter Problem Tests
- 10% Final Comprehensive Course Final

The following categories and weights are assigned for the Missoula College dual credit transcript grade-

- 75% High School course grade %
- 25% Missoula College dual credit final %

<u>Grading Scale:</u>	90 – 100%	A
	80 – 89%	B
	70 – 79%	C
	60 – 69%	D
	Below 60%	F

Policies: High school policies are posted in respective classrooms and University of Montana polices are follows (policies for both institutions must be followed):

ACADEMIC INTEGRITY: All students must practice academic honesty. Academic misconduct is subject to an academic penalty by the course instructor and/or a disciplinary sanction by the University. All students need to be familiar with the Student Conduct Code. The Code is available for review online at <http://www.umt.edu/SA/VPSA/index.cfm/page/1321>

DISABILITY ACCOMMODATION: Eligible students with disabilities will receive appropriate accommodations in this course when requested in a timely way. Please contact me after class or in my office as referred to at the beginning of the syllabus. Please be prepared to provide a letter from your DSS coordinator. For more information, visit the Disability Services website at <http://www.umt.edu/dss>.

Instructor Contact Information:

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cell number: 406-396-2985, please identify yourself if texting the first time

This syllabus is subject to change, and all respective parties will be notified of the changes and provided with a new copy.