**Class Syllabus**

**Accounting SYLLABUS**

**Instructor Information**

**Instructor**: Mr. Sommerfeldt

**Email**: dsommerfeldt@crivitz.k12.wi.us

**CLASS Information:**

**Course Description**: This course provides the opportunity for the learner to develop the knowledge, skills, process, and understanding of…accounting principles, financial statements, business transactions, accounting cycles/systems, specialized journals, accounting for cash and receivables for sole proprietorships in service or merchandising businesses.

### Pre-requisites: None

**Textbook**: Financial Accounting, 13th edition, Warren, Reeve, Duchac

Accounting Working Papers, 23nd edition, Chapters 1 -17

Fitness City (Practice Set)

**Supplies**: Calculator, notebook, pencils and erasers.

**Course Competencies**: You have the opportunity to learn the following skills in this course:

1. Demonstrate basic accounting concepts  and practices
2. Prepare basic financial statements.
3. Illustrate the analyzing of business transactions.
4. Summarize the accounting cycle.
5. Design accounting systems.
6. Demonstrate specialized ledger and journals.
7. Illustrate accounting for merchandising business.
8. Analyze and record cash transactions.
9. Evaluate receivables and temporary investments.

**Core Abilities**: In addition to specific job-related training, NWTC has identified core abilities that are transferable and go beyond the context of a specific course. This class addresses the following core abilities:

* + Communicate effectively
  + Work cooperatively
  + Set and achieve goals
  + Model responsible behavior
  + Learn effectively
  + Apply relevant technologies
  + Think critically and creatively
  + Access and use appropriate information resources

**RESPONSIBILITIES and Policies:**

**Attendance:** You are expected to attend all classes to maximize your ability to learn. Your attendance infers that you have completed all preparation prior to the start of class.

**Class participation:** Much learning takes placewhen students verbalize their questions and experiences relating to classroom topics. You are expected to participate in this manner.

**Use of Electronic Devices:** Please turn offall electronic devicessuch as cell phones, ipods, and pagers. No text messaging during class. Keep electronics in pocket, purse or bookbag.

**Other Policies:**

**Instructor Responsibilities:** As your instructor, I commit to communicating openly and frequently with you about this class. I will maintain a professional, safe learning environment adhering to the policies of the school. You can expect a reply to communication, be it via e-mail, voicemail or in person, within 24-48 business hours.

**Syllabus Changes:** As your instructor, I retain the right to make changes based on the timeline of the class, feedback from learners, logistical issues and will inform you as soon as a change is made.

**Grading Scale:**

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| --- | --- |
| **Percentage Attained** | **Grade** |
| 90-100 | A |
| 80-89 | B |
| 70-79 | C |
| 60-69 | D |

Below 60 F

**Course Calendar:**

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| **Chapters** | **Exercises and Problems:** |
| **1 - Intro. to Accounting and Business** | **Exercises: 1-4, 1-5, 1-6, 1-7, 1-9, 1-11, 1-12, 1-13, 1-16, 1-17 Problems: 1-1A, 1-2A, 1-3A, 1-4A, 1-5A, Continuing problem- Music Depot** |
| **2 - Analyzing Transactions** | **Exercise:2-4, 2-5, 2-7, 2-8, 2-12, 2-13, 2-14, 2-15, 2-16, 2-18, 2-21**  **Problems: 2-1A, 2-2A, 2-3A, 2-4A, Continuing problem- Music Depot** |
| **TEST** | **Chapters 1 and 2** |
| **3 - The Adjusting Process** | **Exercises: 3-1, 3-3, 3-4, 3-6, 3-7, 3-8, 3-10, 3-11, 3-13, 3-19, 3-23**  **Problems: 3-1A, 3-2A, 3-3A, 3-5A, 3-6A Continuing problem-Music Depot** |
| **4 - Completing the Accounting Cycle**  **Appendix B (Handout) and Reversing Entries** | **Exercises: 4-1, 4-2, 4-4, 4-5, 4-6, 4-8, 4-9, 4-14, 4-15, 4-20, 4-21, 4-22, 4-23, 4-24, 4-25, 4-26**  **Problems: 4-1A, 4-2A, 4-3A, 4-4A, 4-5A**  **Continuing Problem-Music Depot**  **Appendix B-1, B-2, B-3, B-4** |
| **TEST** | **Chapters 3 and 4** |
| **5 - Accounting Systems** | **Exercises: 5-1, 5-2, 5-3, 5-4, 5-8, 5-9, 5-11, 5-12, 5-16, 5-17**  **Problems: 5-1A, 5-2A, 5-3A, 5-4A, 5-5A** |
| **6 - Accounting for Merchandising**  **Businesses** | **Exercises: 6-1, 6-4, 6-7, 6-8, 6-9, 6-11, 6-13, 6-14, 6-15, 6-16, 6-17, 6-18, 6-23, 6-24, 6-25, 6-27, 6-28, 6-32**  **Problems: 6-1A, 6-2A, 6-3A, 6-4A, 6-5A, 6-6A** |
| **TEST** | **Chapters 5 and 6** |
| **Practice Set to be completed manually** | **Finders Exam on Practice Set** |
| **8 – Sarbanes-Oxley, Internal Control, and Cash** | **Exercises: 8-12, 8-13, 8-16, 8-17, 8-18, 8-19, 8-20, 8-21, 8-24**  **Problems: 8-1A, 8-2A, 8-3A, 8-4A, 8-5A** |
| **9 – Receivables** | **Exercises: 9-7, 9-8, 9-9, 9-10, 9-11, 9-12, 9-13, 9-15, 9-17, 9-18, 9-19, 9-20, 9-22, 9-23, 9-24, 9-26, 9-27, 9-28, 9-30, 9-31**  **Problems: 9-1A, 9-2A, 9-3A, 9-4A, 9-5A, 9-6A** |
| **TEST** | **Chapters 8 and 9** |