

# Accounting I & II

2023-24

## Instructor information

### Instructor

Jennifer Critel

### Email

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### Phone

(308)346-4150 (School)

Best time to contact: 9 a.m. - 9:40 a.m.

3:30 p.m. - 4 p.m.

## General information

### Description

This course covers sole proprietorship accounting principles involved in the preparation and maintenance of financial records concerned with business management and operations. It is a comprehensive introduction to basic accounting. Activities include journalizing transactions, posting to a general ledger, checkbooks and reconciliation, preparing a worksheet, income statements, balance sheets, adjusting and closing entries. An introduction to corporations will be included. Activities include journalizing, posting to subsidiary ledgers, preparing payroll records, and payroll accounting taxes, and reports.

### Expectations

1. BE RESPECTFUL

- Treat others the way you want to be treated.
- Use good manners and appropriate language.
- Follow directions.
- Respect school property.
- Use active listening.

2. BE RESPONSIBLE

- Be on time and stay on task.
- Cell phones are to be turned in the phone zone at the start of class and may be picked up at the end of class.
- All student materials should be kept in student lockers, not in the desks/classroom
- Be prepared for class.
- Complete all assignments.
- Assignments that are turned in late will lose points. If an absence is excused, three school days will be allowed to make up the assignment. If an assignment is not turned in the week it was assigned, the student will be required to report for encore.

## Course materials

### Required materials

All materials will be provided.

### Optional materials

Pencil and notebook

## Required text

Century 21 Accounting 11e Multicolumn online book and working papers

## Course Outline

### Part 1 - Accounting for a Service Business Organized as a Proprietorship

Chapter 1 - Starting a Proprietorship: Changes that Affect the Accounting Equation

Chapter 2 - Analyzing Transactions into Debit and Credit Parts

Debit-Credit Theory Rap Video

Chapter 3 - Journalizing Transactions

Chapter 4 - Posting to a General Ledger

Chapter 5 - Cash Control Systems

Keeping a Checking Account

Visit Local Bank

Chapter 6 - Work Sheet and Adjusting Entries for a Service Business

Chapter 7 - Financial Statements for a Proprietorship

Chapter 8 - Recording Closing Entries and Preparing a Post-Closing Trial Balance

Reinforcement Activity (Comprehensive Problem for Chapters 1-8)

### Part 2 - Accounting for a Merchandising Business Organized as a Corporation

Chapter 9 - Accounting for Purchases and Cash Payments

Chapter 10 - Accounting for Sales and Cash Receipts

Chapter 11 - Accounting for Transactions Using a General Journal

Chapter 12 - Preparing Payroll Records

Class Payroll Project

Chapter 13 - Accounting for Payroll and Payroll Taxes

Chapter 14 - Accounting for Uncollectible Accounts Receivable

## Grading

Accounting	Daily Assignments	5 - 75 points
	Projects	100 points
	Chapter Tests	100 points

Student's Points/ Points Possible = Final Grade

A 96-100

A- 94-95

B+ 92-93

B 88-91

B- 86-87

C+ 84-85

C 80-83

C- 78-79

D+ 76-77

D 72-75

D- 70-71

F 69 and Below