# DUNCAN HIGH SCHOOL CAREER & TECHNICAL EDUCATION (CTE)

#  Accounting I and II

Course Syllabus

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 ***CTE VISION***

OUR VISION AS CAREER AND TECHNICAL EDUCATION EDUCATORS IS TO DEVELOP STUDENTS OF HIGH MORAL CHARACTER WITH STRONG WORK ETHICS. WE WILL HELP PREPARE STUDENTS FOR COLLEGE OR CAREER SUCCESS BY PROVIDING PRACTICAL KNOWLEDGE AND LIFE SKILLS.

***CTE MISSION***

AS CAREER AND TECHNICAL EDUCATION EDUCATORS, WE WILL PROVIDE A HANDS-ON LEARNING ENVIRONMENT THAT WILL PREPARE STUDENTS FOR POST-SECONDARY EDUCATION AND/OR CAREER SUCCESS.

As your instructor, there are six major objectives I will strive to accomplish for students taking CTE business-related programs:

* Develop students of high moral character
* Develop a strong work ethic
* Prepare students with PROFESSIONAL SKILLS needed to be career ready
* Prepare students for a career or post-secondary education
* Provide practical knowledge and skill for all areas of life
* Work constructively together as a team

**WE WILL WORK HARD AND PLAY HARD!!**

**Course Description**

The **Accounting** instructional program prepares students to practice the profession of accounting and to perform related business functions. Students who successfully complete the **Accounting** program’s coherent sequence of instruction will develop an in-depth understanding of basic business, economic, and financial management practices. The **Accounting** program includes instruction in accounting principles and theory, financial accounting, managerial accounting, cost accounting, budget control, legal aspects of accounting, reporting procedures, statement analysis, and professional standards and ethics in accounting. Throughout the **Accounting** instructional program, students learn and practice valuable real-world skills using industry-standard spreadsheet and/or accounting software to manage financial information.

The **Accounting** instructional program is designed to prepare students for postsecondary education and/or entry-level employment and/or to successfully earn the following industry-validated credentials: Microsoft Office Specialist (MOS) certification, QuickBooks Certified User (QBCU) certification, and others.

The **Accounting** instructional program is designed and delivered as a coherent sequence of school-based and work-based supervised learning.

**Accounting** students develop leadership, social, civic, and career skills through participation in the state-recognized Career and Technical Student Organization **FBLA (Future Business Leaders of America.)**

**ACCOUNTING OBJECTIVES (ADE State Standards)**

* 1.0 DEMONSTRATE THE STEPS OF THE ACCOUNTING CYCLE
* 2.0 GENERATE PROCEDURES FOR CASH CONTROL
* 3.0 DETERMINE PROCEDURES FOR ACCOUNTS RECEIVABLE AND ACCOUNTS PAYABLE
* 4.0 DETERMINE PAYROLL
* 5.0 EVALUATE ASSETS, LIABILITIES, AND EQUITY
* 6.0 DEMONSTRATE AN UNDERSTANDING OF BASIC BUSINESS, ECONOMIC, AND

 FINANCIAL MANAGEMENT PRACTICES

* 7.0 APPRAISE COMPONENTS OF BUSINESS OPERATIONS
* 8.0 ASSESS THE FINANCIAL PERFORMANCE OF A BUSINESS
* 9.0 USE ACCOUNTING TECHNOLOGY IN MANAGING FINANCIAL INFORMATION
* 10.0 EXAMINE ETHICAL STANDARDS IN ACCOUNTING

**ARIZONA CTE PROFESSIONAL SKILLS**

* 1.0 COMPLEX COMMUNICATION
* 2.0 COLLABORATION
* 3.0 THINKING AND INNOVATION.
* 4.0 PROFESSIONALISM
* 5.0 INITIATIVE AND SELF-DIRECTION
* 6.0 INTERGENERATIONAL AND CROSS-CULTURAL COMPETENCE
* 7.0 ORGANIZATIONAL CULTURE
* 8.0 LEGAL AND ETHICAL PRACTICES
* 9.0 FINANCIAL PRACTICES

**\*\*\* In addition to the above standards, academic standards such as Math and English are**

 **incorporated daily.**

**Students are also required to complete one community service project per year. If you are unable to participate when we do our designated community service project, you must complete one on your own and have signed documentation from a person in charge.**

**\*\*ALL SECOND-YEAR ACCOUNTING STUDENTS ARE REQUIRED TO TAKE AN END-OF-PROGRAM CTE STATE TEST. THIS TEST WILL BE YOUR FINAL IF YOU PASS. YOU MUST PASS WITH A 70% OR BETTER.\*\***

**\*\*\*ALL SECOND-YEAR ACCOUNTING STUDENTS ARE REQUIRED TO PARTICIPATE IN AN END-OF-PROGRAM INDUSTRY CERTIFICATION TEST IN MICROSOFT WORD, EXCEL, AND/OR POWERPOINT \*\*\***

At least 51% of class instruction will be lab-based.

**Year two students are required to participate in work-based learning. Students will run FBLA snack sales and help the school financial secretary organize concessions. Students will take turns working concessions with their classes and clubs. They will help count and track inventory and restock. For the snack sales, students will keep track of inventory and decide what needs to be reordered. Students will handle the money and deposits to the financial clerk. They will also be responsible for marketing for the snack sales and will create advertisements for school events like sports and club activities.**

**Accounting Class Rules and Procedures**

**1. All school rules and policies are observed and enforced in the Business Education**

**program.**

**2. Students are to enter each class period ready to work and follow all rules and**

**procedures.**

**3. All school guidelines for computer use will be strictly enforced (Absolutely no games,**

**Facebooking, personal emailing, or internet surfing for pleasure). Computers are for classwork**

**and projects and should NOT be used for your entertainment.**

**4. Respect is a mandatory expectation. Students will respect school property, themselves,**

**and others.**

**5. Back-talking the teacher is not acceptable at any time.**

**6. There should be absolutely NO talking when the teacher is instructing.**

**7. Pick up after yourself!! I will call you out of your next class to return to my classroom**

**and clean up the mess you leave behind. Please clean up after yourself!**

**8. Cell phones ARE NOT permitted during class time. Cell phones SHOULD NOT be taken**

**with you to the restroom. If I see or hear your phone, it might be taken away.**

**9. Treat all business classes as preparing for the workforce. Conduct yourselves as if it is**

**your job and I am your supervisor.**

**10. Students are responsible for all classwork and assignments due. You are accountable for**

**yourselves. Missed assignments will result in a 0 in the grade book and will only be changed or**

**adjusted once missed assignments are turned in.**

**11. Poor student behavior for a substitute is unacceptable and will be dealt with**

**appropriately.**

**12. Mature behavior is expected at all times. It is assumed that students understand**

**what mature behavior is. In an effort to make sure that it is clear, the following is a**

**description of a few behaviors expected by my students.**

**● Enter the classroom quietly and prepared to work w/necessary tools. ie: pencil, paper,**

**assignments, books, etc...**

**● Appropriate language is expected at all times.**

**● Treat teacher(s), guests and students with respect.**

**● Use tools and equipment only with permission and only for their intended purpose.**

**● Come to class with a good attitude and participate daily.**

**\*\*AS YOUR TEACHER, I RESERVE THE RIGHT TO ADJUST, CHANGE, OR ADD RULES AND PROCEDURES TO BEST ACCOMMODATE OUR CLASS NEEDS\*\***

**Consequences**

**Positive Consequences:** Personal Pride, Better Grades, Trip and activity Privileges, Positive note or Call Home

**Negative Consequences:** Poor Grades, Detention, Parent conference, No Trip/Activity Privileges, Removal from class and a referral submitted to the administration

**Materials**

**Class notebook:** You will need a Notebook (Binder) for your class assignments. You will need to keep all of your previous assignments in this notebook.

**Composition notebook:** You will need this to keep notes!

**Paper & Pencil:** Come prepared!

**Remote Learning:** Remote learning will be utilized when necessary. All students will have access to a Google classroom for their class. Assignments/ lessons/ instructions will be posted there. Invitations will be sent to students’ school-assigned emails.

**\*Grades can be accessed from home anytime at** [**https://duncan.powerschool.com/public/home.html**](https://duncan.powerschool.com/public/home.html)

**Disclaimer:** This course, its instruction, materials, and assessments are free from bias and stereotypes associated with race, color, national origin, sex, & disabilities. Accommodations are provided when appropriate.

**Accounting I & II/ FBLA Course Statement Receipt**

**FUTURE BUSINESS LEADERS OF AMERICA (FBLA)**

I strongly recommend and encourage FBLA for all of my students. As a student in a business

class, you are AUTOMATICALLY considered a member of FBLA. Paying your dues provides you

all the FBLA competitive and travel opportunities. It is a great organization and provides many

opportunities to inspire and develop strong leadership and professional skills for high school

students. It also looks great on your resume. More information on FBLA will be announced soon.

ACADEMIC YEAR:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

STUDENT NAME (PRINT):\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

BUSINESS CLASS:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Parent Commitment:**

I have read and will support the rules and procedures of the DHS Business Department. It is my goal to help my son/daughter to succeed in your program(s).

Parent signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_

Phone Number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Email address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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**Student Commitment:**

I agree to uphold the Business Department’s rules and procedures. I will do my best to set an example of hard work, enthusiasm, responsible behavior and politeness. In return, I know that my grade will reflect my commitment to excellence and that I will be treated with respect.

Student signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date \_\_\_\_\_\_\_\_\_\_\_\_\_