Accounting, Semester A

Course Overview

This one-semester course is intended to help you familiarize yourself with the basics of accounting. This course has 15 lessons organized into four units. Each unit has a Unit Activity and each lesson contains one or more Lesson Activities.

Additionally, there is one Course Activity that you need to work on throughout the duration of the course. This activity is a long-term project spread over the length of the course. The due date for this activity is to be determined by the course teacher.

This course covers the fundamentals of bookkeeping and financial statements. It also covers career opportunities and the key government regulations in the accounting field.

You will submit the Unit Activity documents and Course Activities to your teacher, and you will grade your work in the Lesson Activities by comparing them with given sample responses. The Unit Activities, Course Activity (submitted to the teacher), and the Lesson Activities (self-checked) are the major components of this course. There are other assessment components, namely the mastery test questions that feature along with the lesson; the pre- and post-test questions that come at the beginning and end of the unit, respectively; and an end-of-semester test. All of these tests are a combination of simple multiple-choice questions and technology-enhanced (TE) questions.

Course Goals

This course will help you meet the following goals:

- Apply fundamental accounting and bookkeeping concepts to evaluate businesses.
- Explain the fundamental accounting cycle.
- Apply accounting principles to prepare books of accounts.
- Prepare financial statements for businesses.
- Identify various career options in accounting.
- Explain the key government regulations and important internal controls in accounting

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Prerequisite Skills

Accounting Semester A has the following prerequisites:

- Basic math knowledge
- Ability to visualize and apply creativity and innovation
- Familiarity with the writing process and following guidelines
- Basic computer skills
- Ability to structure and process information

General Skills

To participate in this course, you should be able to do the following:

- Perform basic operations on a computer.
- Perform online research using various search engines and library databases.
- Communicate through email and participate in discussion boards.

For a complete list of general skills that are required for participation in online courses, refer to the Prerequisites section of the Student Orientation document, found at the beginning of this course.

Credit Value

Accounting, Semester A is a 0.5-credit course.

Course Materials

- Notebook
- Computer with Internet connection and speakers or headphones
- Microsoft Word or equivalent
- Microsoft Excel or equivalent
- Microsoft PowerPoint or equivalent

Course Pacing Guide

This course description and pacing guide is intended to help you stay on schedule with your work. Note that your course teacher may modify the schedule to meet the specific needs of your class. Also, the course teacher will determine the due date for the Course Activity, which is a long-term project over the length of the course.

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Course Components and Grading Rubric

The table gives a breakdown of the weight for each component in the course. Weight represents the percentage of the total score coming from each activity.

Course Components	Count	Weight
Pretest. *Pretests are optional assessments, typically designed for credit recovery use. If a student shows mastery of a lesson's objective, the student may be automatically exempted from that lesson in the upcoming unit. Typically, teachers do not choose to employ exemptive pretests for first-time credit courses. Pretests are not included as a component of the student's final grade.*	4	0%
Module. *Each module in this course contains an interactive tutorial and an associated mastery test. Tutorials may include one or more Lesson Activities that constitute tasks associated with the tutorial. The module score comes from a student's score on the mastery test.*	15	20%
Discussion. *Online discussions allow for higher-order thinking about terminal objectives. An online threaded discussion mirrors the educational experience of a classroom discussion. Teachers can initiate a discussion by asking a complex, open-ended question. Students can engage in the discussion by responding both to the question and to the thoughts of others. Each unit in a course has one predefined discussion topic; teachers may add more discussion topics.*	4	20%
Unit Activity. *Unit Activities are at the end a unit and constitute one or more small tasks. Their purpose is to deepen understanding of key unit concepts and tie them together. Each Unit Activity includes a simple rubric. The teacher versions include both a rubric and modeled sample answers. Unit Activities are teacher graded.*	4	15%
Posttest. *The posttest appears at the end of the unit and mirrors the pretest in structure, content, and complexity.*	4	20%
Course Activity. *Course Activities are similar to Unit Activities in scope but may be found at any point in the course, either to prepare the student for new learning or to act as a performance-based activity required for a learning objective. Like Unit Activities, Course Activities include simple rubrics, and sample answers are available for teachers. Course Activities are teacher graded.*	1	5%
End of Semester Test. *The end of semester test (EOS) appears at the end of the course. Students are delivered a few items from every tutorial in the course in order to assess the major course objectives.*	1	20%
Total	**33**	**100%**

**Teachers may manually adjust these weights if desired, per district grading requirements.*

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Course Structure

Unit 1: Introduction to Accounting

Summary

In this unit, you will identify the purpose of accounting in businesses. You will also familiarize yourself with the fundamental accounting principles. You will examine how the fundamental accounting equation applies to different types of firms. Finally, you will explore the difference in accounting procedures for trading and service businesses.

Day	Activity / *Objective*	Type
1 day 1	**Syllabus and Student Orientation** *Review the Student Orientation and Course Syllabus at the beginning of this course.*	Course Orientation
4 days: 2–5	**What Is Accounting?** *Describe the purpose of accounting in businesses.*	Lesson
5 days: 6–10	**Accounting Principles** *Describe the fundamental accounting principles as identified in Generally Accepted Accounting Principles (GAAP).*	Lesson
4 days: 11–14	**The Fundamental Accounting Equation** *Describe the components of the basic accounting equation and the interrelationship between them.*	Lesson
4 days: 15–18	**Trading Versus Service Business** *Differentiate between the accounting procedures for trading and service businesses.*	Lesson
4 days: 19–22	**Unit Activity/Threaded Discussion—Unit 1**	Activity/ Discussion
1 day: 23	**Post-test—Unit 1**	Assessment

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Unit 2: Fundamentals of Bookkeeping

Summary

In this unit, you will explore journal categories such as assets, liabilities, equity, income, and expenses. You will also examine the fundamental accounting cycle in a business. You will further apply accounting principles to record common accounting transactions in journal entries. Finally, you will prepare ledger accounts and a trial balance based on the journal entries.

Day	Activity *IObjective*	Type
4 days: 24–27	**Account Types** *Categorize financial accounts as assets, liabilities, equity, income, and expenses.*	Lesson
5 days: 28–32	**The Accounting Cycle** *Describe the various steps of the accounting cycle.*	Lesson
4 days: 33–36	**The Journal** *Apply accounting principles to record common accounting transactions.*	Lesson
4 days: 37–40	**The Ledger and the Trial Balance** *Prepare ledger accounts and a trial balance based on a given journal.*	Lesson
4 days: 41–44	**Unit Activity/Threaded Discussion—Unit 2**	Activity/ Discussion
1 day: 45	**Post-test—Unit 2**	Assessment

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Unit 3: Financial Statements

Summary

In this unit, you will familiarize yourselves with the constituents of the main financial statements. Further, you will prepare these financial statements for businesses. Finally, you will examine how the key financial statements of a business are connected and how they are useful to various parties involved in a business.

Day	Activity *I*Objective	Type
5 days: 46–50	**The Income Statement** *Prepare an income statement based on a given trial balance and other relevant entries.*	Lesson
5 days: 51–55	**The Balance Sheet** *Prepare a balance sheet from a firm's financial data.*	Lesson
5 days: 56–60	**Cash and Bank Statements** *Prepare cash flow and bank reconciliation statements for a business.*	Lesson
4 days: 61–64	**The Purpose of Financial Statements and How They Are Connected** *Explain how the key financial statements of a business are connected and how they are useful to various parties involved in the business.*	Lesson
4 days: 65–68	**Unit Activity/Threaded Discussion—Unit 3**	Activity/ Discussion
1 day: 69	**Post-test—Unit 3**	Assessment

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Unit 4: Careers, Regulations, and Ethics in Accounting

Summary

In this unit, you will apply basic HTML commands to create a web page. You will create Cascading Style Sheets. You will describe the features of JavaScript and create a basic JavaScript program. Finally, you will create and validate forms in JavaScript.

Day	Activity *I*Objective	Type
Extended Project	**Accounting as a Career Choice**	Course Activity
4 days: 70–73	**Careers in Accounting** *Identify careers in accounting and the education and training requirements for these careers.*	Lesson
5 days: 74–78	**Accounting Regulations** *Identify and describe various accounting regulations and their purposes.*	Lesson
5 days: 79–83	**Internal Controls and Ethics** *Describe the importance of internal controls and ethics in accounting.*	Lesson
4 days: 84–87	**Unit Activity/Threaded Discussion—Unit 4**	Activity/ Discussion
1 day: 88	**Post-test—Unit 4**	Assessment
1 day: 89	**Semester Review**	
1 day: 90	**End-of-Semester Test**	Assessment

Course Map

You will achieve course level objectives by completing each lesson's instruction, assignments, and assessments. For a detailed look at how the materials meet these objectives, review the course map for Semester A.

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