# The Villages Charter School - Accounting Applications - 2019-2020

**<u>Teacher Info:</u>** Mr. Stephen Blake, M.Ed.

Stephen.blake@tvcs.org Room Numbers:

(352) 259-3777 1st Period: Room 115

<u>Schedule:</u> 50 minutes per class

2<sup>nd</sup> Period: Planning

**Materials Needed:** 

USB flash drive to save daily work (2 GB is plenty), pen/pencils, small 1 3<sup>rd</sup> Period: Room 109

subject notebook, and basic 4 function calculator. (Clorox wipes for room). 4<sup>th</sup> Period: Room 101

Resources: 5<sup>th</sup> Period: Room 137

Moodle - Each student will have their own account

Text - Accounting: Real World Applications and Connections 6<sup>th</sup> Period: Room 109

Textbooks provided for classroom use only 7<sup>th</sup> Period: Room 109

Power Points Available Online (Moodle)

<u>Course Description:</u> This course provides instruction in the basic principles of accounting including the basic accounting cycle, accounting for a payroll system, the accounting cycle for a merchandising corporation, and accounting for special procedures.

#### **Course Outline:**

## **Accounting Careers**

## 2. The Accounting Cycle

- (a) Business Transactions
- (b) Assets, Liabilities, Owners Capital
- (c) Revenue, Expenses, and Withdrawals
- (d) General Ledger
- (e) Six Column Work Sheet
- (f) Financial Statements
- (g) The Accounting Cycle
- (h) Cash Controls

#### 3. Payroll Accounting

- (a) Payroll Accounting
- (b) Payroll Liability and Tax Records

#### 4. Accounting For A Merchandising Corporation

- (a) Sales and Cash Receipts
- (b) Purchases and Payments
- (c) Adjustments and Ten Column Worksheet
- (d) Corporate Financial Statements
- (e) Accounting For Publicly Held Corporations

#### **Grading:**

The grading policy is consistent with current VHS policies. Projects, tests, quizzes and other graded assignments are considered mastery and will carry a weight of 90 percent of the student's grade. The other 10 percent is considered compliance and will consist of bell ringers and participation.

# Computer lab:

No food, gum, etc. is allowed in the classroom. It will be the student's responsibility to pay for any damages done to any equipment.

### Internet:

Students are not allowed to use the internet freely in this class, only on assigned websites and links. Accessing inappropriate websites (Facebook, YouTube, Games etc.) will not be tolerated. Violation of this offense may result in a referral and possible in school suspension and/or loss of internet privileges.