

Accounting Applications
The Villages Charter School
2017-2018

Teacher Info: Ms. Alexandra Wasiuk, MBA
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(352) 259-3777 x1139

Room Number: VHS 139
Schedule: 50 minutes everyday

Business Courses (Grades 9-11) are taught primarily via Moodle. **All students MUST have a Moodle account.** Students will be expected to have access to their Moodle account outside of the classroom on a daily basis. If you do not have online computer access please see your teacher immediately to develop a plan. This is a direct reflection of the new law the State of Florida passed regarding the change in high school graduation requirements.

Course assignments, notes and other documents, and most assessments are posted on the class [Moodle site](#). If you are absent, check there for the notes, etc. from that day. Feel free to print the power points from the Moodle page and bring them to class to take notes on, or just make notes directly into the file as we go and save them to your flash drive. If you print them at school, please print the outline only.

Materials Needed: You must have access to the internet outside of the normal class meeting time, 1-subject note book, pencils, pens, simple math calculator.

Resources: Each student will have their own Moodle Account and class room text

Classroom Textbook: Accounting: Real World Applications and Connections Power Points Online

Course Outline:

1. **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

5. Accounting For Special Procedures

- a. Cash Funds
- b. Plant Assets
- c. Uncollectible Accounts
- d. Inventories
- e. Notes Payable

Course Description: 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.

Grading: Throughout the year grades will be given for projects, presentations, tests, quizzes, homework, classwork, participation, and literacy. While all assignments are important, for grading purposes the projects, presentations and tests will hold substantial value compared to other assignments.

Course Grading Policy:

Class Participation: Accounting requires accuracy and specificity, which can only be achieved through practice and repetition. Students must complete daily class assignments to learn proper process and technique. As a result, there will be a 10 point participation grade given daily for completion of in-class work and engagement in content discussions.

Homework Assignments: Homework assignments are due according to the Moodle dates assigned. Students will receive a zero for late work and then penalized for each week late. It is the students' responsibility to complete their homework in Moodle as assigned.

Monthly Current Events: You will be required to pick an Business article that relates to Accounting/Finance/Budgets of your choice each month and write a summary of the article (250 words minimum), what you learned and how it relates to Accounting/Business (250 minimum). Please use credible sources (online, newspapers, business journals/magazines).

Please include an outline to show the writing-planning process and use standard MLA writing-format; double-spacing, Times New Roman, 12-pt, 1" margins.

Monthly current events will be due at the end of each month (08/31/17, 09/29/17, 10/31/17, 11/30/17, 01/31/18, 02/28/18, 03/30/18, 04/30/18).

All monthly current event articles must be referenced (web links or physical, hard-copy articles) must be turned in with your summary. Email your outline, summary/what you learned (500 words minimum), and article link to me by the deadline date listed above before 3:00pm for full-credit.

Projects: If the student is absent on the assigned due date then project must be turned in to me by a friend, parent, or e-mailed to me by the time your regularly scheduled class period ends. Projects will be penalized 20% for each week late after due date.

Presentations: Students must present on the date they are assigned in order to receive credit. If student has an excused absence they must present the following day to receive credit. **If it is an unexcused absence no credit will be given.** If it is for a school activity students must make arrangements with the teacher prior to the event to present in order to receive full credit. It is the student's responsibility to make arrangements for make-up tests and to find out what assignments are missed and when they are due. The Moodle page makes this process easier and convenient for students to view which assignments are not completed. If it is for a school activity students must make arrangements with the teacher prior to the event to present in order to receive full credit. Students will be able to make-up work, however, outside of class if arrangements are made ahead of time.

Procedure for excused absence – No late work will be accepted without proper documentation excusing the absence. All make up work must be turned in within 3 school days of returning to school. It is the student's responsibility to obtain the assignment(s).

Textbooks:

Each student will have a textbook to use as a reference in class only.

PowerPoint Slides:

PowerPoint Slides to review the material from each chapter will be posted to Moodle. This is to be used in lieu of a textbook at home. Students may print an outline for their own notes.

Computer Lab Environment:

No food, gum, candy are allowed in the classroom. It will be the student's responsibility to pay for any damages done to the computer, textbooks, equipment, etc. (see Behavior Plan for more on classroom behavior). No cell phones. They should be powered down and left in your back packs.

Class Behavior:

Attendance in the class is very important, just as it is on the job. Regular attendance in the workplace is a measure of the employee; it is in this class as well. Each week you receive points by:

- 1) being to class on time and prepared for class
- 2) efficient use of time
- 3) organized work area
- 4) best effort given to work
- 5) interacting respectfully

If a student does not meet any of the above criteria, he/she will lose part or all of the credit. (see Classroom Management Plan for greater explanation).

Internet Use Policy

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

Academic Integrity Policy:

This class (Accounting Applications) strives to provide students with the knowledge, skills, judgment, and wisdom they need to function in society as educated adults. Students who take responsibility for their learning will experience the pride that accompanies academic achievement. To falsify or fabricate the results of one's research; to present the words, ideas, data, or work of another as one's own; or to cheat on an examination corrupts the educational process. This impedes a student's academic progress, and compromises the trust between teacher and student which is a fundamental part of the learning process.

Cheating and Plagiarism Policy:

The following Cheating and Plagiarism Policy adopted by the Business Department of The Villages Charter High School. Please be sure you understand the consequences for cheating or copying the work of another -- from any source.

Cheating and/or plagiarism are regarded as very serious offenses. Copying or paraphrasing material/text from the work of another student, from published sources (ex: Cliff Notes, Monarch Notes, books, magazines, newspapers, etc.) and/or from the Internet without proper documentation constitutes academic theft.

Plagiarism: "The unauthorized use of someone else's material, which is then presented as being the result of the plagiarist's own primary research, creative impulse or insight. Plagiarism technically encompasses the borrowing of ideas of others, as well as their exact words...." Laurie Henry, The Fiction Dictionary, p. 219.

The penalty for cheating or plagiarism in each and every Business class will result in a zero for the assignment, a one-day suspension and contact to the parents. If you have any questions or concerns, please make arrangements to discuss them with your Business Teacher.

The Villages High School

2017-18

Accounting Applications I

Ms. Alexandra Wasiuk, MBA

Managing the Classroom Environment

I. Behavior Standards

This classroom is a workplace, a learning environment that requires a business-like atmosphere. The goal is to create a place and atmosphere where you, your fellow students, and I can work and learn together. Every individual student shares in the responsibility for maintaining a climate where everyone's work and efforts are respected, supported, and encouraged, and where everyone respects the need to concentrate in order to create quality work and meet high standards.

As students in our learning community, you are expected to:

1. *Help create a courteous, cooperative atmosphere where everyone can concentrate on his/her work.*
2. *Take responsibility in making decisions regarding your work.*
3. *Keep your mind focused on your work and work hard all the time.*
4. *Be polite, courteous, and considerate of one another and one another's space at all times.*
5. *Support, encourage, and assist your fellow students in their learning.*
6. *Come to class on time every day and be prepared to participate actively.*
7. *Use behavior and language at all times that is appropriate to school.*
8. *Talk in a respectful, conversational tone and listen courteously when other students are talking or when the teacher is addressing the class or asking questions.*
9. *Respect the speaker, whether it is the teacher, another staff member, or another student. Do not talk while another person is addressing the class.*
10. *Do everything possible to ensure that classroom furniture, equipment, and materials are properly conserved and cared for, displaying good stewardship.*

11. *Do not eat in the classroom. Drink only bottled water.*
12. *Turn off your electronic devices before coming to class and put them away in your backpack.*
13. *Comply with VHS dress code policy.*
14. *Comply with all district and school expectations and regulations.*

II. Class Procedures

While every day can vary some in terms of agenda, the following is a summary of some of the procedures this class will routinely follow:

1. **Entering the classroom:** You are to enter the classroom quietly and be in your seat when the bell rings. Do not walk around and waste time getting in your seat. Pick up any handouts from the table and look at the board. Turn your computer on and log onto Moodle. Take out a notebook for note taking. Follow the instructions on the board and review the lessons learning goal. Do not have your phone out during class or plugged into a computer. Do not have headphones of any kind in class.
2. **Bellringer:** Every class will begin with a bellringer. As soon as the bell rings to signal the start of class, look to the board for the day's activities. Open up Moodle, which is your course content program and begin the bellringer and any class work assigned. Bellringers, participation, and other daily grades will be given EVERYDAY.
3. **Restroom/Water Fountain Use:** Please use them between classes. You will only be permitted to use the restroom during class in the case of an **emergency** or if you have documented medical needs that require more frequent restroom visits. EMERGENCIES DO NOT OCCUR every day or even once a week. Students will have their planners signed and sign out on the "Rest Room" sign-out sheet. You must wait until attendance has been taken and the bell ringer activity completed before you take a restroom break.
4. **Leaving the classroom:** Do not pack up or leave your seat until I dismiss the class. I will dismiss you; not the bell. Also, once class begins, no students are permitted to leave the classroom without permission under any circumstances. Leave your desk area clean, texts put away in the book shelf, and chairs pushed in. Leave no garbage, paper, or personal items on the desks. Treat the room and equipment with respect.
5. **Absences Make-up Work:** Whether the absence is excused or unexcused, you can make up homework and tests. It is your responsibility to make up any missing assignments within three (3) days of your return to school. When coming back from an absence, check the teacher connection page on the school website. There you will find what we did in class while you were absent. If after visiting this page, you still have questions and/or doubts, feel free to speak with me before or after school, **not during class time**. You are welcome to use the Media Center computers before or after school. **Regarding make-up work**, on the top corner of your paper or Word document, write down your name, subject, class period, and the date of when you were absent. Also, if you are absent due to an out-of-school suspension, you need to submit work that was due on your day(s) of OSS or work that was assigned on your day(s) of OSS on the day of your return. You will receive full credit

for this work if submitted when you return. Work posted in Moodle needs to be completed. You cannot complete bell ringers or gain these points if you were late to class to absent.

6. Make Up Tests: If you are absent for a quiz or a test, come prepared to take it on your return to school. If you have been absent to school for several days and you feel that you are not prepared, please see me to schedule a makeup date. **It is your responsibility to contact me in order to make up a test. Also, papers and projects that were assigned a week or more prior to your absence will still be due on the assigned due date regardless of whether you are in school. If you are absent on such a date, it is your responsibility to submit the paper or project via email or by having someone deliver your work to school on the due date.**

7. Extra Handouts: If you happen to lose your handout or you were absent, you should get one from the tray marked "Extra Copies." These extra copies will be classified according to their respective class and dated. Most of your work will be completed in Moodle, however Accounting will have some written work.

8. Tardiness and Late Arrivals: If you arrive tardy to school after the bell rings, you should report to the front office for an admit slip. If you are more than a minute late, you will be categorized as being somewhere in the building without permission or be documented for a class cut. If you arrive to class one second after the bell rings to signal the start of class, you are considered tardy. If you come to class late without a pass know that I have marked you late. The following is a breakdown of how tardies will be handled:

How many tardies can I have?

- | | | |
|----|--|---------------------------------|
| 1. | On every unexcused tardy | Zero on daily bellringer |
| 2. | On your second and every subsequent unexcused tardy in a semester | Parent Contact |
| 3. | On your tenth unexcused tardy in a semester | Referral |

9. Tardies During Hall Sweeps: In addition, periodic hall sweeps will be conducted. If a student is tardy to class and in the hallway after the late bell rings, he/she will spend the remainder of the school day assigned to in-school suspension.

III. Consequences

If you choose to fail to follow any of these behavior standards or class procedures, there will be consequences to accept for your own actions. Of course, severe behaviors will warrant a referral to administration immediately. Lower level disruptions or violations can be handled with detentions and/or parent contact. I reserve the right to use my discretion in choosing how to handle infractions when possible but will adhere to school policy and procedures when making these decisions. After the first week, as it takes some time for students to internalize new rules, certain behaviors will result in an automatic detention. **These behaviors consist of continued talking after the teacher has asked you to stop, having food or drinks other than water, in class, turning off or fooling around with another**

student's computer, playing unauthorized video games or being on sites that are not part of the assigned activities that day, having headphones in your ears, and having your phone out or plugged into a computer.

IV. Conclusion

I would like to create a positive learning environment for all students in my classroom. I would like students in my class consistently. Please help me help your child be successful by encouraging them to come to class, be on time, be ready to learn, review their Moodle course at home, review their grades online, and by reviewing the topics they learned in class. There will some homework, especially at the beginning of each new section in the textbook. Please feel free to contact me with any questions or concerns about my class or about a specific assignment. Email is probably the easiest for me, but I can call you before or after school. If you'd like to set up a conference, please contact the guidance counselor. I look forward to a great year!

**PLEASE SIGN THIS DOCUMENT WHERE INDICATED BELOW
AND RETURN IT TO THE TEACHER AS INSTRUCTED.**

My child and I have reviewed the 2017-18 Classroom Management Plan for **Ms. Alexandra Wasiuk's** class and understand the behavior standards, class procedures, and disciplinary consequences that will be applied in her classroom.

Student Name:
(Please Print)

Student Signature:

Date:

Parents Name:
(Please Print)

Parents Signature:

Date:

Contact Information

Please list below the preferred method of contact. By providing your email address you are giving me permission to contact you by email concerning your child. This is my preferred method of contact as I am not always available to speak to you during the school day but I can answer email quickly between classes, etc. If the matter is of a sensitive nature, I will contact you by email to ask when it would be possible to call you or to schedule a parent conference.

Please print your email address, home, work and cell phone numbers.

Parent Email:

Home Phone #:

Work Phone #:

Cell Phone #:

Accounting Applications I

PLEASE SIGN BELOW AND HAVE YOUR PARENTS SIGN.

Be sure you know and understand these rules and procedures as they will be strictly enforced.

- *I am aware that I will need to be responsible for remembering my log-in information to my Moodle account.*
- *I understand that absolutely no information can be stored onto the computer's hard drive in the classroom.*
- *I realize that no exceptions to due dates will be made regardless of any issue I might have with my flash drive.*

I, (print your name) _____ have read and understand the syllabus.

Student Name

Student Signature

Date

Class Period

Parent Name

Parent Signature

Date