**Sugarloaf Senior High**

 **Accounting 120**

**Mrs. Chandler**

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**Description:**

**Introduction to Accounting 120** introduces skills necessary for general accounting and bookkeeping.

On successfully completing this course, you will be able to:

* identify and understand the need for and the various careers associated with financial management.
* understand the various activities comprising the accounting cycle for each fiscal period.
* prepare financial documents with a spreadsheet application.
* apply the basic analytical skills used to make financial decisions.

This is a one semester course which will finish in January 2024. This is a tentative schedule, subject to change

 The pass mark is 60%.

**Grading plan: -Unit Evaluations**

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| **Module 1**: Basic Accounting Activities | **2%** |
| **Module 2**: The Balance Sheet | **5%** |
| **Module 3:** Changes in Financial Position | **5%** |
| **Module 4**: Debit and Credit Theory | **10%** |
| **Module 5:** The Expanded Ledger | **10%** |
| **Module 6:** Source Documents and Tax | **10%** |
| **Module 7**: Posting | **13%** |
| **Module 8**: The Worksheet and Financial Statements | **10%** |
| **Module 9:** Completing the Cycle | **15%** |
| **Final exam** | **20%** |

**Expectations:**

**Course material covered**

* Students are responsible for obtaining **any** work covered (including homework) during absences.

**Late Assignment Policy:**

* Any assignment that is not handed in on the due date will lose 20% of its value per day for the first four days. On the fifth day the assignment will be worth zero.

**Missed Evaluations**:

* *Any evaluations* that are missed will be made up as soon as you return to class.

Unforeseen circumstances may require modification of this plan for an individual student.