

Accounting

Great Falls High School

Great Falls, MT

Instructor(s): Scott Donisthorpe: scott_donisthorpe@gfps.k12.mt.us or 406-268-6319

Course Length: Full Year

CTE Credit: 1

Prerequisite: None

Requirements: Participation in bell ringers and professional points are vital for success.

Materials: Century 21 Accounting Book and Workbook

Grading: The final semester grade for this class will consist of the following:

42% from daily assignments

4% from reinforcement

46% from tests and district assessments

8% from bell ringers and professional points

Course Outline:

Chap 1: Starting a Proprietorship-Changes that affect the Accounting Equation

Chap 2: Analyzing Transactions into Debit and Credit Parts

Chap 3: Recording Transactions in a General Journal

Chap 4: Posting from a General Journal to a General Ledger

Chap 5: Cash Control System

Reinforcement Activity Part A: An Accounting Cycle for a Proprietorship: Journalizing and Posting Transactions

Chap 6: Work Sheet for a Service Business

Chap 7: Financial Statement for a Proprietorship

Chap 8: Recording Adjusting and Closing Entries for a Service Business

Reinforcement Activity Part B-An Accounting Cycle for a Proprietorship: End of the Year
Accounting for a Merchandising Business Organized as a Corporation

Chap 9: Journalizing Purchases and Cash Payments

Chap 10: Journalizing Sales and Cash Receipts Using Special Journals

Chap 11: Posting to General and Subsidiary Ledgers

Chap 12: Preparing Payroll Records

Chap 13: Payroll Accounting, Taxes, and Reports

Reinforcement Activity Part A: An Accounting Cycle for a Corporation Journalizing and
Posting Transactions

Chap 14: Distributing Dividends and Preparing a Work Sheet for a Merchandising Business

Chap 15: Financial Statements for a Corporation

Chap 16: Recording Adjusting and Closing Entries for a Corporation

Reinforcement Activity Part B: An Accounting Cycle for a Corporation: End-of-Fiscal Period
Work

Test/Quiz: Tests will be taken after each Chapter to assess content knowledge
and mastery.

Rules and Procedures: Outlined and offered in class in a separate and signed document.

5 P's: Prepared, Prompt, Polite, Precise, Positive