**Olathe North High School**  
**Accounting I - Syllabus**

**Course:** Accounting I  
**Instructor:** Mr. Pollom  
**Room:** 801  
**Email:** apollomON@olatheschools.org  
**Home Room:** 801 (usually available 3:00 – 4:00 pm)

**Description:**
This is the first in a sequence of three courses that are a must for those who intend to pursue careers in business. Accounting is the language of business and will be required of anyone attending a business school or pursuing a major or minor in business in college. This course provides a good foundation for future success at the college level as well as many benefits for personal use. Computers are utilized in the course to reinforce accounting cycle knowledge and give students a realistic view of how many businesses perform accounting tasks.

After completing the class the student will:

1. Explain the advantages and disadvantages of the three forms of business ownership – sole proprietorships, partnerships, and corporations.
2. Demonstrate the ability to process and describe source documents, journals, and ledgers using accounting equation.
3. Exhibit the ability to complete end-of-month accounting using a trial balance, worksheet, financial statements, closing entries, and post-closing trial balance.
4. Be able to implement cash controls and understanding banking activities.

<table>
<thead>
<tr>
<th>1st Semester</th>
<th>Before School</th>
<th>1st Hour</th>
<th>2nd Hour</th>
<th>3rd Hour</th>
<th>4th Hour</th>
<th>5th Hour</th>
<th>6th Hour</th>
<th>7th Hour</th>
<th>After School</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coffee Shop in School Store</td>
<td>Coffee Shop Class School Store</td>
<td>Computer Apps Room 801</td>
<td>Accounting Room 801</td>
<td>PLAN Room 801</td>
<td>Intro to Law Room 801</td>
<td>Intro to Law Room 801</td>
<td>Intro to Law Room 8019</td>
<td>3:10 – 4:00 P.M. Room 801</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2nd Semester</th>
<th>Before School</th>
<th>1st Hour</th>
<th>2nd Hour</th>
<th>3rd Hour</th>
<th>4th Hour</th>
<th>5th Hour</th>
<th>6th Hour</th>
<th>7th Hour</th>
<th>After School</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coffee Shop School Store</td>
<td>Coffee Shop Class School Store</td>
<td>Computer Apps Room 801</td>
<td>Entrepreneurship Room 801</td>
<td>PLAN Room 801</td>
<td>Personal Finance Room 801</td>
<td>Personal Finance Room 801</td>
<td>Personal Finance Room 801</td>
<td>3:10 – 4:00 P.M. Room 801</td>
<td></td>
</tr>
</tbody>
</table>

**Best times and locations to meet with me:**

- Before School – School Store (Coffee Shop) Mon. thru Wed. 7:00 – 7:50 AM
- After School – Room 819 3:10 – 4:00 PM **Tuesday & Thursday**
**Guidelines for Success**

1. Be responsible. On-time and stay in class working everyday
2. Treat everyone with respect (positive comments only)
3. Cooperate with others (even if you don’t like them)
4. Always be willing to give a good effort
5. Be open to new ideas and opinions
6. Willing to try (no complaints)

**Classroom Rules**

These expectations are designed to create the best situation for learning and may be revised and expanded as circumstances require.

1. Come to class every day that you are not seriously ill or on school trip.
2. **Bags, purses, etc. put under desk**
3. In assigned seat before the bell rings, **electronics put away entire Hour**
4. Raise hand to ask question
5. Arrive on-time with paper or pencil and notebook.
6. Follow directions the first time they are given and stay on task at all times
   - Anything you think unfair can be addressed by e-mail, after class, or before or after school.

**Grades Scale:**

Grading Scale

- A- 89.5% and above
- B- 79.5 -89.4%
- C- 69.5- 79.4%
- D- 59.5-69.4%
- F- Below 59.4%

80% of the tests and quizzes will be directly covered in class as essential concepts, the rest from advanced concept (could be any content from the textbook, lectures, videos, and other material that students were exposed to but was not emphasized or directly taught.)
**Approximate Semester points**

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 Chapter Tests (50 to 70 points each)</td>
<td>600</td>
</tr>
<tr>
<td>Attendance</td>
<td>300</td>
</tr>
<tr>
<td>Participation and in-class behavior (including bell work and class assignments)</td>
<td>400</td>
</tr>
<tr>
<td>2 Accounting Projects (100 points each)</td>
<td>200</td>
</tr>
<tr>
<td>Class work (notes and assignments.)</td>
<td>200</td>
</tr>
<tr>
<td>Final</td>
<td>300</td>
</tr>
</tbody>
</table>

**2,000 points total**

Approximate average points per assignment or day

- Participation – 5 points regular day & 10 points block day
- Class Work - (range from 5 points for short assignments to 25 for notes for speakers and field trips)
- Attendance Score (by quarter): **Given at the end of each quarter**

Absences per midterm period, two per quarter, four per semester (approximately 4 weeks each)

<table>
<thead>
<tr>
<th>Absences per quarter</th>
<th>Percentage</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>100%</td>
<td>75</td>
</tr>
<tr>
<td>1</td>
<td>90%</td>
<td>68</td>
</tr>
<tr>
<td>2</td>
<td>75%</td>
<td>56</td>
</tr>
<tr>
<td>3</td>
<td>60%</td>
<td>45</td>
</tr>
<tr>
<td>4</td>
<td>45%</td>
<td>34</td>
</tr>
<tr>
<td>5</td>
<td>30%</td>
<td>22</td>
</tr>
<tr>
<td>6</td>
<td>15%</td>
<td>11</td>
</tr>
<tr>
<td>7 or more</td>
<td>0%</td>
<td></td>
</tr>
</tbody>
</table>

unexcused absence = loss of 50 points each absence

School related absences are not counted against the student and no make-up is required. Students attending school field trips or events (e.g. school sports or academic competitions) They will also not be required to make up daily work or assignments except Quizzes and test. They will however be responsible for learning the material for tests and will be expected to make up a missed test or quiz within a week.

Make up of Quizzes during ART is only allowed for school approved activities and events

Students in ISS (In-School Suspension) will Not lose attendance points, but will lose participation points

Attendance points are given to encourage daily attendance and reward good attendance. This is a business class and the number one responsibility of business people and employees is to be at work. Nationwide professional employees (exempt or salaried), missed less than 4 days in a 240 day year. Absence rates are generally even lower in the Midwest.

*If a student has an excused long-term illness or injury, or has other extraordinary circumstances that require a number of absences, a parent or guardian should contact me to discuss and/or contact the administration. We can arrange for the student to make up this lost time.*

Unexcused absences can only be made up by staying after school 60 minutes (90 minutes for a block day) for every unexcused absence and an assignment will be given covering the entire time

Excused absences may be made up by completing the daily assignment and providing a 5 minute in-class presentation (with visuals).

More information about making up points or extra credit can be found below
The Final – Is a comprehensive test worth 15% of your total grade.

Students missing the final will receive a zero and lose 15% of their possible points (losing one or two letter grades), unless made up. Arrangements to make-up the final after school is out for the semester or year will have to be made with the teacher or the school administration.

Early Finals are never given unless permission is given by the Principal

Classroom Procedures

1. In assigned seat before bell rings
2. put electronics away (for the entire hour please)
3. place bags, purses, backpacks, etc. under your chair
4. start bell work (usually finish within 2 minutes of bell)
5. Work on assignment till I signal

Bell work will not be collected but I will check to see that you are doing the work daily and will award or subtract up to 3 points daily

Outline exactly what students should do from the time they enter the room until the bell rings for class to begin. You can find more information on this topic in Chapter Three, Task 4.

Tardy to class Chapter Three, Task 4

If you are not in the classroom when the bell rings, then you must get a tardy pass. This includes coming to the class 1st and then going to the rest room before the bell rings (you still must get a tardy pass)

Tardies affect your attendance and participation grade (a loss of at least 3 points each).

- Still counted tardy even if you come to class 1st and then going to the rest room
- Missing 10 minutes or more of class will be recorded as an unexcused absence

Paper and pencil/pen

If you do not have a pencil, I keep golf pencils on the cart in the front of the room. Please return them when you are finished. There is also extra notebook paper in the front right corner of the room.

Daily Assignments

Any daily assignments will be on the front white board on the far right. If you are present and taking notes in class, you often will not be required to do the work. When done in class it will usually be worth 5 to 10 points and included under Participation points.

Daily Points cannot be made up directly (see Student Make up Work from Absence)

Extra Credit –

Is available to students needing to make up assignments or students needing to raise their grade.

You will need to check will me about extra credit work, before or after school
Points available for extra credit:
Due one week before each quarter (quarters 1-4 end: October 13, December 16, March 9th, & May 23rd)
Extra Credit Projects include:

- 35 points for in-class presentation with visuals (example, 3 power point slides)
- Or 25 points for a 300 word paper (hand written)
- (You must have any documents saved under your M drive on the network)

Turning in assignments:

Turn in your complete work in the tray labeled for your hour (e.g. 6th hour) on the table by the door.

Returning assignment:

All graded work will be returned to your folder (usually on Friday). Students are only to view their own grade. Please wait to discuss grades either after class or arrange a time to meet with me before or after school. You can also put a note for me in my mail box, with your grad report and an explanation of your concern.

Finding out grade status
A grade printout will be placed in your folder each week (usually Friday).

Your Responsibility After an Absence:
If your absence is excused:

- Get reading assignment and material covered from assignment list at the front of the room.
- You are responsible for all material when you are gone. Check with another student or set up appointment to see me before or after school.
- All test and quizzes must be taken on the day it is scheduled (special consideration will be taken if the student has been gone more than 2 days), even if you were gone the day before.
- All students can retake a test or quiz if they schedule time before or after school (so students who miss class will have a chance to retake the test). Retakes are not given the 5-10% bonus given for taking test on-time.
- Retakes and make up work must be done within one week of returning

Make up work if your absence is excused:

- Quizzes and major assignments must be turned in within one week (place work in your folder)
- Attendance points cannot be made up but extra credit is available each quarter (completed before October 7th and December 9th, first semester and March 2nd and May 9th the second semester)
- Missed class work needs to be made up and turned in with one week of an absence.
- Make up for missing a field trip, speaker, video, or major class activity should be done with extra credit

Late, missing, or incomplete assignments

Work that is late can be turned in before or after school only. The work will also be graded at a value of 50-75% depending on how late the work is.
Communication procedures with parents and families

Show your weekly grade printout to a parent or guardian each week. You will get 3 bonus points for each week you return a weekly grade printout with a parent or guardian’s signature.

Ending class

One minute before the bell, I will ask for your attention to give final announcements and pick up the room. You will be excused as a class, AFTER the bell.

- You are never to get up and wait by the door for the bell.
- You are never to start putting things away before you are instructed to.
- You must always have permission to leave the room (even after the bell has rung).

Consequences for Classroom Rule Violations

If you violate a rule, you will be assigned a consequence. Depending on the seriousness and the frequency of the misbehavior, you will receive one of the following (usually in this order):

1. Loss of participation points
2. Change in seating assignment
3. Discussion with me after class
4. Meeting with me before or after school
5. Parental contact
6. Contact with your coach or activity sponsor
7. Time owed before or after school (in 15 minute increments)
8. Office referral

If you ever feel that the enforcing of the rules and consequences is unfair, you have the right to make an appointment to discuss the situation.