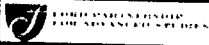


ADVANCED TECHNOLOGY ACADEMY

CHARTERED BY LAKE SUPERIOR STATE UNIVERSITY



UNIVERSITY DETROIT MERCY

HIGH STANDARDS FOR HIGH ACHIEVEMENT



Instructor: Ms. M. Pannell

Availability: M, T, TH & F 3:25 p.m. – 3:50 p.m.

Contact Information: (313) 582-4500

Email: pannell_m@yahoo.com

Website: <http://www.teacherweb.com/MI/ATA/Pannell/>

Course: Accounting I and II (Year Course)

Ford PAS Module 5

LSSU NO: AC 132

Year: 2007/2008

Room: 204

Course Description

This course will introduce students to many aspects of business practice. Covered are content areas of Economics, Entrepreneurship, Finance, Accounting, International Marketing, Management, Law and Career Exploration. Also, students will produce and present a formal Business Plan to an audience of their peers and selected business professionals.

Course Objectives

At the completion of this course, the students will:

1. Understand the foundation of business, the business enterprise, discussing the economics, global transactions, forms of business ownership, small business, entrepreneurship, franchising, the law and ethics.
2. Focus on managing a business and on the production and operations.
3. Examine the management of human resources, as well as human relations.
4. Evaluate marketing strategy, including product, price distribution and promotion decisions.
5. Use accounting methods and information systems.
6. Know the relative terms used in the business world.
7. Prepare an effective business plan for a small business.

Textbook(s)

South-Western, Century 21 General Journal Accounting & 7th Edition Working Papers for South-Western General Journal Accounting Text.

Textbook Policy

Textbooks and supplemental works are the property of ATA. Books will be assigned to students for their use during the duration of the course. The book is to be returned to ATA in good condition at the completion of the course. If the book is not returned or not in good condition a fee of \$100.00 will be charged.

Materials

Students should own or have access to these necessary course materials and resources:

1. Large notebook for note taking.
2. Pen or Pencil.
3. Folder for handouts and returned work.
4. Computer Access for research and typing papers as well as accessing the teacher's website.

Requirements: *Students will be required to do the following work:*

September 5 – 11	Chapter 1 – Proprietorship Accounting
September 12 – 18	Chapter 2 – Changes in Owner’s Equity
September 19 – 25	Chapter 3 – Debit and Credit Parts (Quiz Chapter 1 – 3)
September 26 – October 2	Chapter 4 – General Journal Transaction
October 3 – 9	Chapter 5 – Posting to the General Ledger
October 10 – 16	Chapter 7 – Worksheet (Quiz Chapter 4, 5 & 7)
October 17 – 23	Chapter 15 – Worksheet for Partnership
October 24 – 30	Chapter 16 – Financial Statements for a Partnership
October 31 – November 6	Chapter 17 – Adjusting Entries for a Partnership
November 7 – 13	Quiz Chapter 15 – 17 Review for LSSU Midterm
November 14 – 20	Chapter 10 – purchases and Cash Payments Journal
November 26 – 30	Chapter 11 – Sales and Cash Receipts Journals
December 3 – 7	Chapter 12 – Posting to the Subsidiary Ledger
December 10 – 14	Chapter 22 – Inventory Control
December 17 – 20	Inventory Continued (Quiz Chapter 10, 11, 12 & 22)
January 7 – 11	Ford PAS, Module 5
January 14 – 18	Review for Final Exam
January 22 – 24	FINAL EXAM FIRST SEMESTER
January 28 – Feb 1	Ford PAS, Module 5
February 4 – 8	Ford PAS, Module 5
February 11 – 15	Ford PAS, Module 5
February 19 – 22	Ford PAS, Module 5
February 25 – 28	Chapter 6 – Cash Control Systems
March 3 – 7	Chapter 20 – Uncollected Accounts Receivables (Quiz Ch 6 & 20)
March 10 – 14	Chapter 18 – Purchases and Cash Payments
March 17 – 20	Chapter 19 – Sales and Cash Receipts (Quiz Ch 18 & 19)
March 31 – April 4	Chapter 21 – Depreciation for Plant Assets
April 7 – 11	Chapter 23 – Notes and Interest
April 14 – 18	Chapter 24 – Accrued Revenue and Expenses (Quiz Ch 21, 23 & 24)
April 21 – 25	Chapter 13 – Payroll Accounting
April 28 – May 2	Chapter 14 – Payroll Tax Accounting (Quiz Chapter 13 & 14)
May 5 – 9	Reporting and Analyzing Long-Term Liabilities
May 12 – 16	Characteristics of Corporations
May 19 – 22	Classification of Cash Flows
May 27 – 30	Review for Final Exams
June 3, 4, 5	SENIOR FINAL EXAMS

***All Dates are approximate. Dates are subject to change to accommodate the needs of the students.**
Grading Policy

Assignments are to be turned in on the DUE Date, late assignments are not accepted.

All tests must be made up within one week of the absence, or a grade of 0(zero) will be entered in the grade book. **It is the responsibility of the student to arrange a time and place to make up the test** and it is the responsibility of the student to get the appropriate notes.

Daily assigned work should be made up within in **two (2) days** of your return to school.

Cheating, Copying, Plagiarism: These are serious situations in the learning process. Any student who cheats or copies another's work or let's someone knowingly copy their work will receive a zero for that work. A notice will also be sent home to notify the parent/guardian of this situation.

Additional Help:

Arrangements can be made with the teacher for additional help after school.

Grading Scale:

Exercises and Daily Work = **30% of Grade**

Quizzes (7) = **20%**

Test (3) = **50% of Grade**

Final Exam = **20% of Final Grade**

A = 93% -100%	C = 73% -76%
A- = 90% -92%	C- = 70% -72%
B+ = 87% -89%	D+ = 67% -69%
B = 83% -86%	D = 63% -66%
B- = 80% -82%	D- = 60% -62%
C+ = 77% -79%	F = 0% - 59%

Classroom Rules, Procedures, Policies

Failure to follow these rules and procedures will result in disciplinary action.

Rules:

1. Student must come to class prepared to work each day. A prepared student has one or more writing utensils, their assigned books, a calculator and any homework assignments.
2. There is absolutely no food, drinks of any kind (including water) or gum allowed in the classroom at any time.
3. All students will follow the REACH philosophy – **Respect, Enthusiasm, Achievement, Citizenship, and Hard work**
4. Profanity will not be tolerated in class as any time.

Note: Parents and students have both a right and a responsibility to know the contents of the ATA Handbook.

Consequences:

Students violating the class rules will be referred to the Dean of Students, the Dean use the Student Handout to determine the consequences of an incident.

Procedures:

1. *Students will read assigned pages.*
2. *Lecture and demonstration on assigned pages, note taking by students.*
3. *Student will take notes and ask any appropriate questions.*
4. *End of chapter exercises will be assigned in class.*
5. *Quizzes will be given after each unit, which will consist of completing appropriate accounting records..*
6. *Ford PAS Module5 will be completed in this class.*

Attendance and Course Policies:

A maximum of ten (10) absences in any class will be allowed in any one semester. Suspensions and school related functions are exempted. Students who exceed this maximum may be suspended for the remainder of the semester, and may be denied course credit. Major documented medical situations may be exempted by the Dean. Requests for exceptions shall include documentation and be submitted within five (5) days of the student's return to classes.

Dual-Enrolled Class

This is a dual-enrolled class which means that college credit will be given to the student through *Lake Superior State University*. The student must achieve a "C" grade for the year in order to obtain college credit. A "D" grade will receive only high school credit.

Academic Integrity

Cheating is not tolerated at ATA. Students who choose to cheat may expect a variety of consequences, including, but not limited to, loss of grade, suspension, or loss of privilege. Consequences will be at the discretion of the instructor involved and will be discussed with the student, parent(s), and administrators.

Course Responsibility Contract

All parties agree that academic success is the product of a cooperative effort. To ensure that _____ will benefit from this effort, each party has the following responsibilities:

(Student)

As a student, I will:

1. Practice the *Amistad* values: REACH: Respect, Enthusiasm, Achievement, Citizenship, Hard Work
2. Put my best effort into my school work.
3. Obey all classroom rules and procedures.
4. Come prepared to school with assignments and materials.
5. Read syllabus thoroughly.

As a parent, I will:

1. Monitor my child's school work and extracurricular activities.
2. Support classroom discipline policy.
3. Contact Mrs. Bowman as needed and attend parent-teacher conferences.
Ensure my child is on time and attends school regularly.
4. Read syllabus thoroughly.

As an instructor, I will:

1. Provide a safe, comfortable environment for all students.
2. Enforce school and classroom rules consistently.
3. Provide students with clear and concise expectations.
4. Work to make learning an enjoyable experience.
5. Provide a syllabus to each student.

Please sign and return by the designated due date.

Student Signature _____ Date: _____	Parent Signature _____ Date: _____	Teacher Signature <i>Ms. M. Pannell</i> _____ Date: September 4, 2007
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