



Bloomington High School is a diverse community that supports lifelong learners who are responsible and productive citizens in our global society. Together we will provide a safe environment that guides students to reach their full potential in pursuit of academic and personal fulfillment.

Course Title: 063121-2 Accounting I (Year; 1 credit)

Course Description: A vital part of every business organization is the accounting system that is used. Accounting is at the core of every business decision and is the heart and soul of a business. As future workers in a business, small business owners, and entrepreneurs, students who understand basic accounting principles can competently manage the financial resources of any company. As citizens, future parents, and investors, these students will be better prepared to make the economic decisions that will impact their communities and to make the financial decisions that will affect their own economic futures. This course will provide a complete coverage of the fundamental elements of double-entry accounting, checkbook reconciliation, managing payroll, and an extensive exposure to using the accounting software that facilitates data entry.

Units of Study:

- Starting a Proprietorship
- Changes that Affect Owner's Equity
- Analyzing Transactions into Debit and Credit Parts
- Recording Transactions in a General Journal
- Posting From A General Journal to a General Ledger
- Cash Control Systems
- Work Sheet For a Service Business
- Financial Statement for a Proprietorship
- Recording Adjusting and Closing Entries for a Service Business

Texts and Required Readings: N/A

BHS Grading Scale and Policy:

The semester final grade is obtained from running semester grade (80%) and the semester final exam grade (20%). This means that you will have already earned 80% of your final grade by the time you reach semester exams. Semester exams are required. [BHS Handbook, pg. 17](#)

90-100% = A

80-89% = B

70-79% = C

60-69% = D

Below 60% = F

BHS Makeup Work Policy:

All students are expected to do makeup work in a timely fashion. It is the student's responsibility to obtain assignments prior to a pre-arranged absence, and immediately upon return for all other absences. General rule: one day absence affords one day to complete formative makeup work. For summative, students should expect to complete on the day of return. Failure to complete makeup work by the teacher deadline will result in a zero/missing in Gradebook. [BHS Handbook, pg. 37](#).

Discussing Controversial Issues in the Classroom

The guidelines set forth by the District 87 Board Policy 6.070 will be used handling controversial issues in the classroom. Please contact your teacher if you have any questions.