**Course: Accounting I Introduction**

**Teacher: Mr. John C. Hilken**

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**Textbook:**

**Century 21 Accounting – 10th Edition** with the **Working Papers**; published by Thompson/South-Western, 2014

**Course Description:**

The purpose of this course is to introduce students to standard accounting concepts, principles and practices for a “service business”. You will learn to apply accounting procedures through the use of balance sheets, special journals, ledgers and worksheets. You will need a folder or 3-ring binder to keep the working papers in order. A calculator is also a requirement. You will not be allowed to share calculators on test days. You will need a pencil and an eraser every day. This is a learning experience; work should NOT be done in ink.

**Homework:**

There will be homework on most nights. The homework will either be corrected in class or turned in for credit. There will be a test for each chapter. Work will be accepted up to one day late with a 10% penalty. It will be your responsibility to give me your late assignments. I will not ask for them. After one day, no assignments will be accepted for credit.

If you are absent on the day of a test, arrangements must be made to take the test before school. There will be NO tests made up during one of your study halls.

Accounting is a subject in which you must keep current. Once you fall behind, it is very difficult to catch up. If you find yourself in difficulty, please talk to me immediately to make arrangements for before/after school assistance.

**Grading:**

Test scores and homework will determine your final grade. Test scores will be 75% of your grade with homework the remaining 25%. For seniors to be exempt from the semester exam, they must have an average of 93% for each quarter of that semester.

The grading scale that will be used is the one provided in the student handbook.

Copying another student’s work or cheating of any kind will not be tolerated. This includes homework as well as tests.

**Tardiness:**

Students are expected to be on time for each and every class. Students must be in his/her assigned seat in the classroom before the bell begins to ring.