

R.H. King Academy

COURSE OF STUDY: BAF3M Grade 11 Introductory Accounting Principles

A: COURSE DETAILS

<u>Department:</u>	Business	<u>Date:</u>	2019/2020	<u>Name of Subject:</u>	Accounting
<u>Course Code:</u>	BAF3M1	<u>Level:</u>	M	<u>Grade:</u>	3M
<u>Credit Value:</u>	ONE	<u>Pre-requisite:</u>	None	<u>Curriculum Leader:</u>	Mr. Paris

Teacher: Mr.Paris Room A10 & Tel. 416-396-5560 ext. 20105, john.paris@tdsb.on.ca,

Extra Help: Room A10/A12, Monday-Friday, 8:15am- 8:45am and 12:00pm-1:00pm.

MINISTRY OF EDUCATION POLICY

The Ontario Curriculum, Business Studies: Accounting, 2006

TEXT BOOK/RESOURCES/OTHER LEARNING MATERIALS

1. Accounting 1 7th ed. - GE Syme & TW Ireland **\$90 charge if book is lost**
2. The purchase of workbooks is not mandatory for course completion; it will simply make it easier for the student to work through the assignments. \$25 can be paid directly to the publisher or directly from The Toronto District School Board Online Secure Purchasing System at www.tdsb.schoolcashonline.com and select "Get Started Today". Your Accounting teacher will then give your child the workbook.
3. Simply Accounting (Software) & Spreadsheets

B: EXPECTATIONS

By the end of this course, students will be able to do the following:

Unit 1: Introduction to Accounting for a Service Business

- * apply the basic procedures and principles of the accounting cycle for a service business;
- * demonstrate an understanding of how accounting information is used in decision making;
- * describe the discipline of accounting and its importance for business;
- * describe professional accounting designations and career opportunities.

Unit 2: Accounting for a Merchandising Business

- * analyse the similarities and differences in the accounting procedures and principles for a service business, a merchandising business, and a manufacturing business;
- * apply the basic procedures and principles of the accounting cycle for a merchandising business;

Unit 3: Business Structures and Accounting Implications

- * distinguish between the different types of business structures: sole proprietorship, partnership, and corporation;

Unit 4: Ethical Practices in Accounting

- * demonstrate an understanding of the regulatory and ethical framework of accounting;
- * demonstrate an understanding of the importance of proper internal control systems to the financial management of a business;

Unit 5: Technology and Financial Statement Analysis

- * assess the impact of technology on the accounting functions in business
- * evaluate the financial situation of a business by analysing performance measures and financial statements.

INTRODUCTION TO ACCOUNTING PRINCIPLES

This course introduces students to the fundamental principles and procedures of accounting with emphasis on accounting procedures used in service and merchandising businesses. Students will develop an understanding of the connections between financial analysis, control and decision making in the management of a business, as well as the effects of technology and globalization on accounting procedures and the role of the accountant.

<u>Chapter/Task</u>	<u>(Summative Evaluations)</u>	<u>Time Period (18 or 19 weeks)</u>
<u>Unit 1: Introduction to Accounting for a Service Business</u>		
Ch.1 Accounting & Business	(Test Ch. 1)	1 st week
Ch.2 The Balance Sheet	(Test Ch. 2 & ISU #1)	2 nd week
Ch.3 Analyzing Changes in Financial Position (In class assignment)		3 rd week
Ch.4 The Simple ledger	(Test Ch. 3/4)	4 th week
Ch.5 Revenue, Expenses, & Drawings	(Test Ch. 5)	5 th week
Ch.6 The Journal & Source Documents	(Test Ch. 6)	7 th week
Ch.7 Posting & Simply Accounting Software	(Test Ch. 7)	8 th week
Ch. 8 Completing the Accounting Cycle	(Test Ch. 8 & In-class Assignment & ISU #2)	10 th week
Ch. 9 Accounting for Cash	(Test Ch. 9)	11 th week
<u>Unit 2: Accounting for a Merchandising Business</u>		
Ch. 10* Merchandising Business	(Test Ch. 10 & In-class Assignment)	12 th – 18 th week
Ch. 11* Modifying Accounting Systems	(Test Ch. 11 or In-class Assignment)	12 th – 18 th week
<u>Unit 3: Business Structures and Accounting Implications</u>		
Ch. 12* Business Organizations & Decision Making (In-class assignment if time allows)		12 th – 18 th week

Units 4 & 5 are taught throughout each chapter of the course

Notes

- * The computerized accounting unit will be implemented as equipment and time allow throughout the semester.
- * Chapters 11-12 will be taught after assessing the needs of the students and taking into consideration the placement of any student teacher(s) from Teacher's College.
- * The order of chapters and assignments/tests/ISU's is indicated above. **Subject to change.**

PROGRAM PLANNING CONSIDERATIONS

Some students in this course may have special needs. If you have a specific challenge around hearing, vision, learning disability, or another issue which could affect your learning please see the teacher by the end of the first week of classes. You may wish to leave the teacher a short note at the front office and a private appointment will be arranged to discuss your needs.

At RH King one of our unique features is a focus on ISUs, or Independent study Units. An ISU is an assignment or project that gives students the freedom to select their own topic within a given subject area, research it, and then create a finished product based on their findings. The aim of the ISU is to encourage students to work on their own, thus developing initiative, time management, and other independent study skills all through a topic that interests them. While the project is "independent", teachers will scaffold the project through different means such as periodic check-ins, collecting a list of sources and rough drafts, conferencing, and/or peer editing. King's unique feature Clinic was created to give students time during the school day to work on their ISUs.

C – Learning Skills

Learning Skills and Work Habits	Sample Behaviour Each learning skill and work habit is evaluated on the report cards using the following scale: E = Excellent G = Good S = Satisfactory N= Needs Improvement
Responsibility	The student: <ul style="list-style-type: none">• Fulfils responsibilities and commitments within the learning environment;• Completes and submits class work, homework, and assignments according to agreed-upon timelines;• Takes responsibility for and manages own behavior.
Organization	The student: <ul style="list-style-type: none">• Devises and follows a plan and process for completing work and tasks;• Establishes priorities and manages time to complete tasks and achieve goals;• Identifies, gathers, evaluates, and uses information, technology, and resources to complete tasks.
Independent Work	The student: <ul style="list-style-type: none">• Independently monitors, assesses, and revises plans to complete tasks and meet goals;• Uses class time appropriately to complete tasks; follows instructions with minimal supervision.
Collaboration	The student: <ul style="list-style-type: none">• Accepts various roles and an equitable share of work in a group;• Responds positively to the ideas, opinions, values, and traditions of others;• Builds healthy peer-to-peer relationships through personal and media-assisted interactions;• Works with others to resolve conflicts and build consensus to achieve group goals;• Shares information, resources, and expertise and promotes critical thinking to solve problems and make decisions.
Initiative	The student: <ul style="list-style-type: none">• Looks for and acts on new ideas and opportunities for learning;• Demonstrates the capacity for innovation and a willingness to take risks;• Demonstrates curiosity and interest in learning;• Approaches new tasks with a positive attitude;• Recognizes and advocates appropriately for the rights of self and others.
Self-regulation	The student: <ul style="list-style-type: none">• Sets own individual goals and monitors progress towards achieving them;• Seeks clarification or assistance when needed;• Assesses and reflects critically on own strengths, needs, and interests;• Identifies learning opportunities, choices, and strategies to meet personal needs and achieve goals;• Perseveres and makes an effort when responding to challenges.

D: CLASS ROUTINES & PROCEDURES

1. As this class takes place in a computer lab, **computer lab rules must be strictly followed**. Please read, sign and have a parent/guardian sign the attached Classroom and Computer Use Policies Agreement. If a lab rule is violated the resulting consequence may include suspension of computer privileges for the entire school network regardless of assignment due dates or course. Make sure you check your workstation, and report anything that looks out-of-the-ordinary at the beginning of class. **You are responsible for taking care of your workstation and every student is responsible for taking care of the computer lab.**
2. Throughout the year you will be working with many different people in the class in teams. It is expected that you will work hard as a member of your team and be dedicated to its success. Remember that during your lifetime, you will often have to work with people that you may not like or get along with, but you must make the best of the situation that you are given.

3. All students are required to check their posted marks and inform the teacher if they feel an error was made in recording the marks in MARKBOOK.
4. Students must be in class at the start of each period, prepared to begin before the bell rings. Regular attendance and punctuality is a must. Get into the habit of writing down homework into your student planner. Prepare for each class by reading and doing the homework assigned by the teacher. **Students are responsible for catching up on missed homework and in-class assignments.** The student can expect up to six hours of homework and review in each 5-day school cycle. Additional time may be required as a result of the student's own challenges and ability to complete assignments.
5. All work submitted to the instructor shall be original work from the student. Plagiarism/cheating is copying, reproduction, or paraphrasing significant portions or someone else's published or unpublished material, and representing these as one's own thinking by not acknowledging the appropriate source, or by failing to use appropriate quotation marks. Plagiarism and/or copyright infringement will immediately receive a zero and will be referred to a vice-principal.
6. Students will be evaluated on all course expectations. See the bottom of this page for an example of the evaluation criteria.
7. There will be three formal reporting periods. The interim, mid-term and final reports will be distributed according to administration (only the last two reports will receive a numerical grade.) The student mark is a cumulative mark representing the standing of the student at the end of the reporting period. Comments will be made around student performance, learning skills, attendance and lates.
8. If a student must be away, he or she must arrange to write the test in advance. Documented explanations (Doctors note is sufficient) will be given due consideration for missed tests. It is **ESSENTIAL** that you communicate with the teacher prior to the test that you will be away. Arrangements will be made to write the test at a mutually agreeable time.
9. Assignments are due at the beginning of the class on the due date, all assignments handed in past the ultimate due date (the last date the assignment will be accepted) will no longer be accepted.
10. There will be short unannounced quizzes, assignments, and homework checks in order to ensure understanding of the subject matter.

E: ASSESSMENT & EVALUATION

Task	Weighting	Categories
Term tests, assignments, quizzes, ISU's & oral/written presentations.	70%	Knowledge 16.5% Thinking\Inquiry 16.5% Application 17.0% Communication 20.0%
Final Exam (1.5 hrs)	30%	
Total	100%	

Accounting 1

7th Edition

Syme | Ireland | Dodds

September 2019

Dear Parent

Our school is using *Accounting 1* 7th Edition as the textbook for the Grade 11 Accounting course. There is a *Workbook* that compliments the textbook and provides workspace and templates in support for the course work. The Ontario Ministry of Education no longer allows schools to request payment for workbooks from parents. If you would like to support your child's coursework in Accounting by purchasing the *Workbook*, you may purchase it directly from the publisher, Pearson Canada.

Purchasing Information:

Order Number (ISBN): 0130923338

\$25.25 plus 5% tax = Total - \$26.52

Customer Service Tel: 1-800-361-6128

Online: www.pearsoncanada.ca/accounting1workbook

The purchase of the *Workbook* is not mandatory for course completion; it will simply make it easier for your child to work through the assignments. In order to make it more convenient for your child to receive the workbook immediately, you may purchase the workbook for \$25 directly from The Toronto District School Board Online Secure Purchasing System at www.tdsb.schoolcashonline.com and select "Get Started Today". Your Accounting teacher will then give your child the workbook.

Wishing you all the best as your child begins the new school year.

Regards,

John Paris

Head of Business Studies
R.H. King Academy

Student - Teacher Communication (PLEASE PRINT NEATLY)

Student Last Name _____ Student First Name _____

Student Number _____ Student Cell # _____

Student E-mail _____ Home Phone Number _____

Dad's Last Name _____ First name _____

Cell Number _____ Work Number _____ E-mail _____

Mom's Last Name _____ First name _____

Cell Number _____ Work Number _____ E-mail _____

Student Timetable

Period	Room	Teacher	Subject
Early Morning			
A			
B			
C			
D			
Mentor			

Do you have any allergies or medical conditions that you may affect your time at school or in the classroom? _____

List teams, councils or other extra-curricular activities you plan on participating in at R.H. King Academy.

Are you currently working or volunteering? If so, where? (If applicable)

What else would you like the instructor to know about you (interests, special accommodations, medical conditions, allergies, etc.)? What line of work do your parents do? Do you have a family member or friend who works in the Business world who would be a good guest speaker for a Business class?

Classroom and Computer Use Policies Agreement

1. **No food, drink, snacks, or gum is to be taken into or consumed in any room with a computer.**
2. Installing programs onto the network or on workstations is NOT allowed without the permission of the network administrator, Information Technology Department head or the principal.
3. Sending, creating, storing, or displaying inappropriate mail, messages, documents or graphs is not allowed on any school computer. Course assignments can be forwarded as e-mail messages or attachments only with teacher's approval.
4. **No electronic devices are allowed in the classroom.**
5. No programs on the computer network are allowed to be copied without the written permission of the TDSB/School network administrator or the Principal.
6. You are not allowed to exceed your user storage space maximum. The storage maximum will vary from class to class. For this reason you should clean out old or unwanted files regularly. If the quota is exceeded then the administrator may delete files from your account to meet the student storage space maximum.
7. You will be required to change your password every 42 days with another password of eight letters or greater in length. **Do not use a password that others could easily guess. It is your responsibility to maintain the security of your password and you may be held responsible for anyone who uses your userid for inappropriate activities.**
8. Students are allowed to store files in their own user space only.
9. The Internet will be used only for academic purposes: research, resource based learning and file transfers of student work.
10. Students do **NOT** move any computer or any of its components from its original location without teacher permission.
11. **Students that play games and waste class time will have their accounts suspended for an indefinite period of time. Any teacher in the school may enforce this rule.**
12. Students will be assigned a computer and will be responsible for any changes, damages or missing parts.
13. Exhibit mutual respect towards peers, teachers, and private and public property (no swearing, put-down language).
14. Inform your teacher of any hardware or software problems that exist with the computer.
15. Plagiarizing of any kind is unacceptable. Students caught plagiarizing will be assigned a zero mark and the matter will be referred to the principal's office.
16. Come to class on time with the necessary materials to work with (planner, textbook, binder etc.) and in proper uniform. Students should be in uniform prior to entering the classroom otherwise they will be deemed late and will be sent to the office.
17. Keep all assignments, handouts, homework etc. organized in a binder.
18. Develop and maintain good class notes to study from.
19. Complete all daily assignments and make up any missed work or tests.

A student's account may be suspended for an undisclosed amount of time for not following the aforementioned. **Account suspensions and/or school suspensions may result if the student does not follow the aforementioned procedures and policies, does not follow the code of conduct as outlined in the student planner or one of the following: vandalizing computers, destroying data on computers, hacking, stealing hardware, and inappropriate use of the Internet.**

I (Print Student Name) _____ have read the above document and agree to adhere to all of the above procedures and policies.

Student Signature: _____ Date _____