

WMHS CTE PROGRAM - ACCOUNTING

Accounting 1: HS7311/HS7312

Accounting 2: HS7321/HS7322

Instructor

Ms. Kourtakis

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Lesson Plans

<https://wcskids.schoology.com/>

<http://kourtakis.weebly.com/>

After-School Lab Hours

Wednesday - 2:15-3:15

Mission

Our program's mission is to provide all students with the Technical, Academic and Employability skills necessary to excel in a global market.

Class Rules:

Employability skills are practiced on daily basis through our

Mott P.R.I.D.E

Be Prepared

Be Respectful

Be Involved

Be Determined

Be Enthusiastic

Over all creating & practicing a habit of **EXCELLENCE!**

Program Highlights

- *Math Related Credit (12th Grade year)*
- *Receive college credit articulated through Macomb and Baker after taking Accounting 1 & 2 and meeting articulated agreement standards.*
- *Become MS Office Certified for job placement and employability skills*
- *Work Based Learning (co-op) opportunity for 2nd year students during 6th hour (ACCT.2)*

After completion of this program, students will be able to:

- Explain the framework of the overall Accounting System,
- Employ planning and time management skills to enhance results and complete work tasks,
- Explain, describe, utilize, apply, analyze and prepare the Accounting Information System; its purpose, government regulations, maintaining records, etc.,
- Complete Accounting tasks for Merchandising Companies,
- Understand and be able to calculate such things as Payroll Taxes, demonstrate understanding of Employer Payroll Liabilities,
- Perform accounting tasks for Sales and Accounts Receivable,
- Employ Financial Risk-Management Strategies and Techniques used to minimize business loss,
- Understand the Time Value of Money & Accounting for Fixed Assets,
- Define, record, calculate and compare Accounting for Debt,
- Identify, describe, record and analyze Accounting for Stockholder's Equity,
- Describe, prepare, calculate and analyze Financial Statements,
- Describe, identify, record and analyze Cost-Volume-Profit Analysis,

As well as be to describe, discuss, demonstrate and analyze in the following standards:

Academic Foundations, Business Communications, Problem-Solving & Critical Thinking, Information Technology Applications, Systems, Safety, Health & Environmental, Leadership & Teamwork, Ethics & Legal Responsibilities, Employability & Career Development and Technical Skills.

Student Materials

- Each student is expected to come to class prepared each day, ready to learn with the necessary tools to accomplish their learning experience. Materials should include folder, writing utensil and student I.D. Students will not be permitted to leave class should they not bring their materials with them. Student textbooks are available online. There will be handouts and other resources students will be expected to bring to class on a daily basis.
- Students will utilize Office 365 and are expected to learn the features of this suite of Microsoft products (email, storage, word, excel, etc.). Schoology will be utilized to turn in assignments and take assessments. A computer will be available during class and you are expected to use it rather than your phone. However, you can download the Schoology app to your electronic device. Students need to communicate any issues of internet availability to Ms. Kourtakis so a solution can be put into place.

Grading

Assessments

All assignments and tasks are assessed in this class as it is a CTE (Career & Technical Education) course. Our main learning objective is to prepare our students so they become employable, as well as college and career ready. Therefore, the assessment grade will be based upon the individual student's employability skills and productivity in the class.

Career Readiness (Employability Skills - 50%)

The Career Readiness grade will include, but not limited to:

- Professional Certifications attained (MS Office – Excel, Word, PPT)
- Employability Skills – weekly PRIDE assessment
- By definition, employability skills are those traits that are looked upon favorably by an employer and are reinforced through our classroom PRIDE rules. Employers are looking for the following characteristics.
 - Positive attitude
 - Neat, professional appearance
 - Good work habits
 - Punctuality
 - Problem Solvers
 - Critical Thinkers
 - Team leaders, etc.
- The WMHS CTE classes will help students to develop these skills, so that they will be better prepared for work based learning, college and career. The weekly work ethic will be assessed as follows through our classroom PRIDE acronym:
 1. Pays attention and follows directions
 2. Works well with minimal supervision
 3. Works up to potential and shows maximum effort
 4. Makes effective use of time and/or materials
 5. Demonstrates initiative and motivation
 6. Has a cooperative and positive attitude
 7. To support and foster problem solving & critical thinking skills students will be trained to collaborate in teams and be resourceful. Therefore, when questions or issues arise with assignments, assessments, etc., the following will be asked of the individual student and/or team:
 - Did you read the directions?
 - What did you do to solve the problem?

- Did you re-read the material and/or re-trace your steps to find the mistake/problem?
- Did you utilize another resource to find the answer, such as your textbook, Google, YouTube, team members, etc.
- Did you ask at least three people before seeking your boss' (Ms.Kourtakis) assistance?
#c3b4ucme
- Work Based Learning Opportunities
Students will have the opportunity to participate in the following:
 - Junior Achievement
 - Field Trip Opportunities
 - Guest Speakers
 - Career Fairs
- **Weekly Employability Skills Grading Scale/Range:**
 - A = no infractions
 - B = 1-2 infractions
 - C = 3-4 infractions
 - D = 5 infractions
 - F = 6 or more infractions

Productivity (50%)

The Productivity grade will include, but not limited to:

- Tests
- Quizzes
- Projects
- Class work

Semester End Review

In today's workforce, employees are "graded" through an annual review at the end of the year to determine whether they have met their goals, followed company expectations/guidelines, have a strong work ethic and good attendance. Through this review, employees have a potential to be promoted, earn a raise and receive a monetary bonus!

"We are what we repeatedly do. Excellence then is not an act, but a habit." – Aristotle

We strive to support the excellence of our CTE students by teaching and preparing them for their future careers. Therefore, a Semester End Review will be conducted with each student to determine whether or not a "bonus" shall be awarded. A monetary bonus isn't possible in the classroom, however being a reputable "employee" definitely has its perks in our WMHS CTE courses.

Students may be eligible for both bonus' should they meet the criteria below.

Alternative Final Exam

In order to be eligible for this alternative, informal exam, the below criteria will be strictly followed:

- A- average for the semester
- 5 or less absences per semester
- 3 or less tardies per semester
- 2 or less passes per semester
- Portrayed excellent work ethic throughout the semester in accordance with the classroom rules & weekly PRIDE assessment.

Grade Raise (+5%)

In order to be eligible for this raise, the below criteria will be strictly followed:

- 5 or less absences per semester
- 3 or less tardies per semester
- 2 or less passes per semester
- Portrayed excellent work ethic throughout the semester in accordance with the classroom rules & weekly PRIDE assessments.

Please note:

Students will have formal in-class assessments on specific dates. If EXC/MED absence, students may make up those assessments during after school lab hours. There will also be open book, on-line assessments, which can be done during class time or at home. These assessments will have a specific closing date. Once the assessment closes, they will not be re-opened. It is imperative that students attend class regularly and mark these dates in their calendars to meet the perspective deadlines and expectations of the class.

Your Grade is Your Responsibility...

Per district policy, each quarter is worth 40% of the grade and the mid-term/final exam is worth 20%. Students must be present for the final exam or their overall grade will default to an F. Grades are updated weekly, therefore, parents and students are encouraged to check grades through Schoology & ParentPortal, at least once a week to stay informed and up to date.

Professionalism Policy

All assignments are to be completed in high academic fashion, where proper English and grammar are always practiced and will be graded as such (A – Excellent, without error, B – Good, very few errors, C – Average, many errors, D – Poor, too many errors, F – Missed deadline/never turned in). Assignments are expected to be in on time and presentable. Students are expected to complete their work and turn in by their respective due dates. No student will be issued a pass to retrieve his/her homework. No assessment will be reopened once it has closed. You must utilize technology to assist in reminders, but you are expected to organize your schedule to complete any task by the due date. All assessments have a deadline and students are given a reasonable amount of time and flexibility to complete.

- If you miss a test/assignment it is your responsibility to get the work and take the test during the next open lab time.
- Remember that your grade is your **R E S P O N S I B I L I T Y** . Students that do not make up work or test will be given an F, which will be indicated in PowerSchool.

Furthermore, students will have access to our class social media, blogs, group chats, etc., where they are expected to interact with the utmost integrity and professionalism possible. Students that take advantage of or misuse these social media outlets and/or platforms will face consequences to the full extent.

Cheating

Plagiarism, as well as copying of someone else's work is NOT permitted. If you are caught cheating on any work done in this class, all parties will receive an 'F' on the assignment and/or test, a call will be made home, and a written referral will be given.

Technology/Acceptable Use Policy

The district's Technology Policy is strictly followed in this classroom. Please be aware of the policy, which can be found on the district's website. This includes, but not limited to, accessing another student's drive, copying another student's work, changing the wall paper or default settings on your computer, using another student's password, playing games, downloading files/software without permission and accessing unauthorized web sites.

The District's Policy strictly states, **"Users who disregard this policy and its accompanying guidelines may have their use privileges suspended or revoked, and disciplinary action taken against them"**. Remember the District has complete access to your drive as this is a public network. Electronic devices are not permitted in the classroom unless you have permission. They will be confiscated. This includes, but not limited to, changing the background, downloading files/software without permission, changing settings to "mess with" other users, etc.

The District Policy will be followed strictly. YOUR PRIVILEGES WILL BE TAKEN AWAY IF YOU VIOLATE THE POLICIES with possible disciplinary action such as suspension.

Attendance

Attendance will be handled as prescribed by the Board of Education and the school administration. There will be no exceptions. See Student Handbook for policy. This policy will be strictly followed. **ABSENCE MUST BE VERIFIED BY A PARENT/GUARDIAN** to earn credit on all assignments in class.

Every absence/tardy must be communicated by the student to Ms. Kourtakis **PRIOR** to the absence via professional e-mail utilizing student's Microsoft 365 that the district provided.

Class Entry/Exit & Hall Passes

All students must enter the class and find their assigned seat before the bell sounds. If you arrive later, you will be marked tardy. No one may leave the room or linger by the door until the bell sounds. You must be in your seat before you will be dismissed from class. You will be given **two (2) bathroom passes per semester**. Passes will not be given while a substitute teacher is present.

Finance 52.0800 – Course Segments

Segments are covered within a 2 - year sequence

Technical Standards

- I. Technical Standards (AP Accounting Pilot Standards June 2010)
 - A. Introduction to Accounting (Module 1)
 - B. Accounting Information System (Module 3)
 - C. Accounting for Merchandising Companies (Module 3 & 4)
 - D. Introduction to Taxes (Module 3)
 - E. Accounting for Sales and Accounts Receivable (Module 4)
 - F. Time Value of Money (Module 5)
 - G. Accounting for Fixed Assets (Module 6)
 - H. Accounting for Debt (Module 7)
 - I. Accounting for Stockholder's Equity (Module 7)
 - J. Financial Statements (Module 8)
 - K. Cost-Volume-Profit Analysis (Module 2)
 - L. Summary of Ratios:
- II. Technical Standards (NOCTI Accounting)
 - A. Journalizing
 - B. Posting
 - C. Payroll Preparation
 - D. Banking and Banking Procedures
 - E. Merchandise Inventory
 - F. Completion of Accounting Cycle
 - G. Locating Source Data

⊕ H. Mechanical and Electronic Accounting Devices

⊕ I. Advanced Accounting Practices

▢ Pathway Standards

⊕ I. BUSINESS LAW

⊕ II. FINANCIAL ANALYSIS

⊕ III. PROFESSIONAL DEVELOPMENT

⊕ IV. RISK MANAGEMENT

▢ Foundation Standards

⊕ I. ACADEMIC FOUNDATIONS: Achieve additional academic knowledge and skills required to pursue the full range of career and postsecondary education opportunities within a career cluster.

II. COMMUNICATIONS: Use oral and written communication skills in creating, expressing and interpreting information and ideas including technical terminology and information.

III. PROBLEM-SOLVING AND CRITICAL THINKING: Solve problems using critical thinking skills (analyze, synthesize, and evaluate) independently and in teams. Solve problems using creativity and innovation.

IV. INFORMATION TECHNOLOGY APPLICATIONS: Use information technology tools specific to the career cluster to access, manage, integrate, and create information.

⊕ V. SYSTEMS: Understand roles within teams, work units, departments, organizations, inter-organizational systems, and the larger environment. Identify how key organizational systems affect organizational performance and the quality of products and services. Understand global context of industries and careers.

⊕ VI. SAFETY, HEALTH AND ENVIRONMENTAL: Understand the importance of health, safety, and environmental management systems in organizations and their importance to organizational performance and regulatory compliance. Follow organizational policies and procedures and contribute to continuous improvement in performance and compliance.

VII. LEADERSHIP AND TEAMWORK: Use leadership and teamwork skills in collaborating with others to accomplish organizational goals and objectives.

⊕ VIII. ETHICS AND LEGAL RESPONSIBILITIES: Know and understand the importance of professional ethics and legal responsibilities.

- IX. EMPLOYABILITY AND CAREER DEVELOPMENT: Know and understand the importance of employability skills. Explore, plan, and effectively manage careers. Know and understand the importance of entrepreneurship skills.
- + X. TECHNICAL SKILLS: Use the technical knowledge and skills required to pursue the targeted careers for all pathways in the career cluster, including knowledge of design, operation, and maintenance of technological systems critical to the career cluster.

Essential Standards

- + I. ACADEMIC FOUNDATIONS: Achieve additional academic knowledge and skills required to pursue the full range of career and postsecondary education opportunities within a career cluster.
- + II. COMMUNICATIONS: Use oral and written communication skills in creating, expressing and interpreting information and ideas including technical terminology and information.
- + III. PROBLEM-SOLVING AND CRITICAL THINKING: Solve problems using critical thinking skills (analyze, synthesize, and evaluate) independently and in teams. Solve problems using creativity and innovation.
- + IV. INFORMATION TECHNOLOGY APPLICATIONS: Use information technology tools specific to the career cluster to access, manage, integrate, and create information.
- + V. SYSTEMS: Understand roles within teams, work units, departments, organizations, inter-organizational systems, and the larger environment. Identify how key organizational systems affect organizational performance and the quality of products and services. Understand global context of industries and careers.
- + VI. SAFETY, HEALTH AND ENVIRONMENTAL: Understand the importance of health, safety, and environmental management systems in organizations and their importance to organizational performance and regulatory compliance. Follow organizational policies and procedures and contribute to continuous improvement in performance and compliance.
- + VII. LEADERSHIP AND TEAMWORK: Use leadership and teamwork skills in collaborating with others to accomplish organizational goals and objectives.
- + VIII. ETHICS AND LEGAL RESPONSIBILITIES: Know and understand the importance of professional ethics and legal responsibilities.
- + IX. EMPLOYABILITY AND CAREER DEVELOPMENT: Know and understand the importance of employability skills. Explore, plan, and effectively manage careers. Know and understand the importance of entrepreneurship skills.

- X. TECHNICAL SKILLS: Use of technical knowledge and skills required to pursue careers in all career cluster, including knowledge of design, operation, and maintenance of technological systems critical to the career cluster.

Career & Employability Standards

I. APPLIED ACADEMIC SKILLS

- A. Reading, English & Language Arts
- B. Mathematics
- C. Listening & Presentation Skills
- D. Technology

II. CAREER PLANNING

- A. Career Planning

III. DEVELOPING AND PRESENTING INFORMATION

- A. Developing and Presenting information

IV. PROBLEM SOLVING

- A. Problem Solving

V. PERSONAL MANAGEMENT

- A. Responsibility
- B. Self-Management
- C. Ethical Behavior
- D. Respect for Self and Others

VI. ORGANIZING SKILLS

- A. Time
- B. Money
- C. Materials

- D.** Human Resources
- VII.** TEAMWORK
 - A.** Group Participation
 - B.** Conflict Resolution
 - C.** Diversity
 - D.** Leadership
- VIII.** NEGOTIATION SKILLS
 - A.** Negotiation Skills
- IX.** UNDERSTANDING SYSTEMS AND USING TECHNOLOGY
 - A.** Understanding Systems and Using Technology
- X.** EMPLOYABILITY SKILLS
 - A.** Employability Skills
- XI.** MICHIGAN TECHNOLOGY STANDARDS

CTE Program Agreement

I _____ (Print student name) understand that in order to do well in this Career & Technical Education course it will take a commitment on my part to be successful further preparing me for my future college, career and employability. I have read and agree to the terms in the syllabus and expectations as stated above.

Signed: _____ (Student Signature)

Date: _____

I _____ (Print parent/guardian name) have received and fully read the syllabus and expectations for this Career & Technical Education course. I will commit to monitoring my son's/daughter's progress via Schoology/ParentPortal and communicate any questions/concerns with the teacher in a timely manner, prior to the end of the quarter and/or semester.

Signed: _____ (Parent/Guardian Signature)

Date: _____

Parents/Guardians, if you are interested in becoming a part of our CTE Advisory Board Committee to form a business partnership with us and help guide/assist with our courses to meet industry standards and provide our students with the latest in the industry where technology and trends are concerned, please fill out the information below. We appreciate all you do! Thank you!

Profession: _____

Cell: _____