



ACTG 101 – Accounting Procedures I  
Capital High School—Accounting I

Instructor: Mrs. Terri Norman  
Email: [tnorman@helenaschools.org](mailto:tnorman@helenaschools.org)  
Office Hours: 2:30 – 3:45 p.m.  
Office Location: CHS, Room 213  
Office Phone: (406) 324-2551

COURSE DESCRIPTION:

An introduction to the basic accounting cycle, accounting transaction analysis, preparation of journal entries, trial balance, work sheets, and financial statements. Accounting for sole proprietorships is emphasized including special journal accounting procedures. (3 credits; Prerequisites – none)

COURSE GOALS:

- For a student to demonstrate a working knowledge of:
- the elements of accounting.
  - the use of accounting procedures and financial statements.
  - banking activities.

COURSE OUTCOMES:

Upon successful completion of this course, the student will be able to:  
*[MUS Transfer Initiative]*

1. Define accounting concepts and terms;
2. Define ownership structures and business organizations;
3. Classify accounts – assets, liability, equity, revenue, expenses, costs;
4. Analyze and journalize transactions;
5. Post to ledgers;
6. Prepare worksheets (make adjusting entries, calculate net income, show balance sheet accounts are in balance);
7. Compile basic financial statements (income statement, balance sheet, owner's equity) for sole proprietorships;
8. Record adjusting and closing entries;
9. Prepare post-closing trial balance;
10. Reconcile bank statements;
11. Manage cash control systems (petty cash fund);
12. Compute earnings, deductions, and payroll taxes;
13. Maintain payroll accounting records and prepare reports;
14. Journalize and post discounts and returns and allowances;
15. Use special journals to record purchases, cash payments, sales and cash receipts.



ACTG 101 – Accounting Procedures I  
Capital High School—Accounting I

**INSTRUCTIONAL MATERIALS AND ACTIVITIES:**

The student will be required to cover assigned chapters in the text, *College Accounting: A Practical Approach* (Slater), 13th Edition, Study Guide/Working Papers, and material provided by the instructor. A calculator featuring basic arithmetic functions and other basic supplies are necessary.

**ATTENDANCE AND PARTICIPATION:**

An active “engaged” class participation/attitude and attendance will help the student learn the course material, connect with his/her classmates, and also round up a border-line grade. Students are expected to attend all class meetings and complete all assignments for this course. Refer to the class policy for the acceptable deadlines/delivery methods of exercises, problems, tests, practice set/audit, pop quizzes, and extra credit opportunities. **Attendance, participation, and completing assignments on time are keys to success for this class!**

**GRADING POLICY:**

*Grading:*

Chapter Pop Quizzes (3-6) (5-10 pts each)	30 maximum points
Chapter Exercises (12) (2-4 pts each)	50 maximum points
Chapter Problems (12) (10 pts each)	120 maximum points
Practice Set (1) (100 pts; 20 set, 80 audit)	100 maximum points
Tests/Final Test (5) (100 pts each)	<u>500 maximum points</u>
Total points	<b><u>800 maximum points</u></b>

*Percentage Scale:*

A = 94 - 100	A- = 90 - 93	B+ = 87 - 89
B = 84 - 86	B- = 80 - 83	C+ = 77 - 79
C = 74 - 76	C- = 70 - 73	D = 60 - 69
F = 59 or less.		

*Assignments, Tests, and Practice Set:*

- Chapter Pop Quizzes are only available during the selected time provided in the classroom by the instructor. Chapter Pop Quizzes will be unannounced. Some may be open book, but ALL will be CLOSED neighbor.
- Chapter Exercises: Selected Chapter Exercises are designed to help students prepare for discussions/guided lab during class times. Chapter Exercises Students are to have all assigned Chapter Exercises completed at the beginning of class time on scheduled due dates for the exercises to earn any points.
- Chapter Problems, Lab Days/Times: Students are to have all chapter problems completed at the *beginning* of class time on scheduled due dates for the assignments to earn any points. Students should use designated lab days/times to their benefit by working on assignments and asking questions of the instructor.
- Tests: Arrangements to take any test late must be scheduled with the instructor. Late tests will have 10% of the total possible points deducted for each weekday late with all tests due within one



ACTG 101 – Accounting Procedures I  
Capital High School—Accounting I

week of original due date or the test will earn a score of 0 points. Exception: The Audit Test and/or Final test may not be taken early or accepted late.

- Practice Set/Audit Test: The Practice set is a culminating project that illustrates the principles of basic accounting procedures. It reflects the real-world of proper techniques within a timeframe. As such, students are to have the Practice set and its audit test completed during the scheduled due date/time or the assignment will earn a score of 0 points. The Practice Set/Audit Test may not be taken early or accepted late.

*Other:*

- Teamwork is an integral part of the classroom-learning environment – plagiarism and cheating are not. Refer to the Helena College Academic Integrity policy. You may ask others for help, but you must understand and complete your own work.

*For example, if you complete your assignment, and then show it to another student (who perhaps has not completed his/her assignment), that may be considered plagiarism. However, if you complete your assignment, as does another student, and you discuss with each other how you arrived at each of your respective answers, and then work together (perhaps with the instructor's help) to figure out the correct answer, that may be considered teamwork.*

- Food or drink is not allowed in the classroom or Business Department.
- All electronic devices will be turned off during class lectures, lab, and testing times, unless expressly allowed by the instructor. Please turn off cell phones during class.
- As an added incentive for your active engagement/participation in the course, there may be unannounced extra credit opportunities available in class.
- All Helena School District High School rules pertain and will be enforced in this course.

NOTE: This syllabus is subject to change as deemed necessary by the instructor to fulfill the changing needs of the class.



ACTG 101 – Accounting Procedures I  
Capital High School—Accounting I

**Academic Rigor at Helena College**

We, the faculty members of Helena College, believe that academic rigor, as a core value, helps promote lifelong learning and is an integral aspect of providing a substantive, responsive and accessible learning environment. Academic rigor means sustaining a learning environment that challenges students to attain high levels of intellectual and technical skills in an ethical manner. Rigor should pervade every aspect of the college: teaching and learning, curriculum, evaluation of student and faculty, outreach, admissions, advising, and student life.

**Rigorous Teaching**

Rigorous teaching permits faculty members to create learning environments that encourage students to grow in confidence, competence, and control. Rigorous teaching requires a professional commitment to academic discipline and to inspiring students to develop their knowledge and understanding by developing their learning skills. Students should be able to expect faculty members to:

- 1) Strive to clearly communicate the course expectations and have them summarized on the syllabus, and to follow the curriculum;
- 2) Strive to come to class prepared, and to give students useful feedback on their assignments in as timely of a manner as the situation permits;
- 3) Strive to be available to students outside of the classroom;
- 4) Strive to make assignments relevant, meaningful and challenging;
- 5) Strive to create opportunities for learning in ways geared to students' diverse talents and abilities;
- 6) Strive to reduce, if not eliminate, the students' perceived need to plagiarize and to challenge plagiarism should it occur; and
- 7) Strive to evaluate our courses and ourselves.

**Rigorous Learning**

To make the most of the college experience, students should approach college in terms of a rigor complementary to the faculty's. Rigorous learning requires fortitude, persistence, preparation, hard work, and zeal. Since college shifts students from the teacher-centered style of high school learning to a student-centered style of learning, it places a higher level of responsibility for performance onto the students. Such high performance at a demanding institution can lead to a successful and satisfying career. Therefore, rigorous students should expect themselves to:

- 1) Set high expectations along with a strong sense of collegiate purpose;
- 2) Come to class prepared to work, and to submit assignments by the deadlines;
- 3) Make the most of their time with faculty members in and out of class;
- 4) Treat fellow students and the classroom with respect, and to participate in the academic process;
- 5) Manage their time so they can treat college as real work with real value;
- 6) Participate with complete honesty and integrity;
- 7) Understand that collaboration with classmates on assignments, when required or encouraged, is acceptable behavior as long as the products of those assignments are truly the student's own work;
- 8) Accept responsibility for learning and for the grades earned.

Based upon the academic rigor statement of CSU-Chico.



ACTG 101 – Accounting Procedures I  
Capital High School—Accounting I

**STUDYING ACCOUNTING**  
(as prepared by a Helena College graduate)

*Before Class:*

1. **Preview the book:**
  - Read Preface – It tells you how the book is designed for learning Accounting. The Slater preface is really nicely done in that it sets out in a nice graphic presentation what each of the tools included in the book is and how you can use each one.
2. **Preview the chapter before reading it:**
  - Read through the Chapter Objectives.
  - Scan headings, tables, and graphics in the chapter, noting the new terms and illustrations.
  - Read through the Summary of key Points and Key Terms at chapter end, and read through the Discussion Questions to give yourself an idea of what the chapter covers and what questions you need to have answers for by the end of the chapter.
  - Go back to the Chapter Objectives and, starting with the first one, read it, read in the chapter until you find the answer to that objective, take a note on it, highlight it, etc., then go on the objective # 2 and so on.
3. **Prepare Questions/New Terms:**
  - Be prepared to ask questions you have from the reading or objectives.

*Studying During Class:*

1. **Listen and take notes:**
  - Give your instructor your undivided attention. Taking notes during class can help you maintain your concentrations on the lecture as well as help you remember what is discussed for homework and tests. If you have done the “Before Class” suggestions, you will have questions to ask and get answered. Since much of accounting is sequential, it is important to get questions answered because later material builds on early concepts.

*Studying After Class:*

1. **Review your class notes:**
  - The day you take class notes, you should review them. You will be less likely to forget what was discussed in class and more able to fill in holes in your notes where the teacher went too fast for you. This first review is the most important for your memory of what went on in class....and also for a later test.
  - Do any homework assigned. If your teacher specifically assigns homework due-dates, make sure you do the homework associated with the chapter being lectured on so that you don't risk leaving things until too late in the semester to finish. This not only hurts your grade overall, but also your understanding of accounting concepts (which will come back on you in Accounting III!).
  - Do the Chapter Review at the end of the chapter.
  - Prepare questions you have for the teacher the next day, or for a tutor in the Learning Center.

*Studying Before a Test:*

1. **Studying the materials:**
  - Gather all materials you have for the test: Class notes, practice problems, textbook, class handouts. Review all materials, paying special attention to practice problems and sample questions from the Chapter Review. Go through everything on your own and prepare questions to get answered by the teacher or a Learning Center tutor.
  - Set up a time with another student or two in the class to have a group study session with. Make sure you choose study mates well. If you are serious about using the time for study find others who are of the same mind. Each member of the group should bring potential test questions to the session and be prepared to answer them. Chances are that each member will have thought of different questions and each can benefit from the others' point of view.
  - Get a good night's sleep before a test. Last minute cramming usually won't reap you many benefits and can leave you much more stressed out before the test. You want to be able to think clearly and calmly.

*Taking the Test:*



ACTG 101 – Accounting Procedures I  
Capital High School—Accounting I

- Remind yourself of how well you have prepared for the test and how you are looking forward to the opportunity to show what you know on a test. (It is human nature not to lie to one's self, so if you are able to say this, you know it is true. ☺)
- Scan the test to take note of its length so you can gauge your time on each question. This doesn't always work well with accounting tests, especially if there are some short answer questions and some problem-type questions. They will take varying amounts of time to complete.
- In your scan of the test, be on the lookout for any questions you are especially worried about. Do those first so that you can stop worrying and relax into the test.
- When solving problems, be sure to show all your work and do your calculations neatly. This way the teacher is able to assign partial points if you are right for part of the time, or if you are simply not able to finish the problem in the time allotted. Not all teachers do this. This also allows the teacher to see where you are having trouble so that he/she will be able to help you clear up any misunderstood material after the test.

*General Recommendations for Studying Accounting:*

- Study to understand, do not just memorize.
- When defining terms for your own studying, use your own words so you are dealing with language you understand. Your *Accounting Vocabulary* will develop.
- Put yourself in the shoes of the company accountant. Say, "We received cash," not, "They received cash."
- Study daily; do not cram.
- Form an accounting study group.
- Take the necessary time to learn accounting. The homework takes time and cannot be condensed at the last minute. This takes managing your time for this class as well as your others so that all your classes get the study time they need.
- Never miss class, listen carefully, and take good notes. Sharing notes with a friend is also a good idea. No one can take notes as fast as a teacher can talk, so often you and a friend each miss things in class, but not the same things.