

## District Mission

To educate students to be self-directed learners, collaborative workers, complex thinkers, quality producers, and community contributors.

## Department Mission

In partnership with the community, Career and Technical Education (CTE) provides students with real-world experiences. Students will discover and explore their passions which will lead to career opportunities and the development of life skills.

## Course Description

A recent survey given to college students asking the course they wished they had taken in high school showed the most frequent response to be Accounting. Accounting is also one of the biggest areas of growth in the job market. Students planning to operate their own business or major in business in college will find this course a must. This course utilizes Excel software as students learn how to work with journals, ledgers, balance sheets, income and capital statements. Accounting is an important course that will prepare you for a job, give you a solid background for any business study in college, and provide you with an understanding of how financial decisions are made. This course can be used as a Math credit. This course will be granted CTE credit only for members of the class of 2023+.

- Level: 10,11,12
- Full Year Course
- Credit: 1.00

## Course Textbook & Resources

- Century 21 Accounting, Multicolumn Journal, 2022
  - Cengage Learning
- Digital Diversions Simulation, 10th Edition

## Course Standards & Weights

Semester Grade Calculations for Semesters 1 & 2:

- Coursework: 85% of Semester Grade
  - 10% Practice
  - 45% Evidence - Mastery and Audits
  - 45% Evidence - Tests and Quizzes
- Final Exam: 15% of Semester Grade

## Units of Study:

- Accounting for a Service Business Organized as a Proprietorship
- Accounting for a Merchandising Business Organized as a Corporation
  - Purchases, Sales, Payroll, Taxes, Uncollectible Accounts, Adjusting Entries, Financial Statements, Depreciation and Inventory

### COD Standards:

Upon successful completion of the course the student should be able to do the following:

- Explain the basic principles of accounting
- Explain basic accounting terminology
- Define the key elements of the accounting equation
- Analyze and record business transactions common to service organizations and merchandisers operating as sole proprietorships
- Prepare worksheets and accrual-basis financial statements for service organizations
- Apply accounting principles relating to the recording and reporting of current assets

- Apply accounting principles relating to the recording and reporting of property, plant, and equipment
- Apply accounting principles relating to the recording and reporting of payroll
- Apply accounting principles relating to the recording and reporting of capital stock transactions of corporations

## Grade Calculation Definitions

Students will be provided with multiple and varied opportunities to demonstrate mastery of learning standards. Although varied in content, all courses will include examples of practice and evidence of learning:

- **Evidence of Learning:** Tasks or assessments where feedback is provided to the student and considered evidence of a student's level of proficiency on a given standard or skill. This may include, but is not limited to formative tasks that provide insights on areas for growth as well as summative tests, projects and/or performances.
- **Practice:** Tasks that are connected to course standards and learning targets that promote the development of skills and/or knowledge that will be assessed, but where feedback is not provided. This may include, but is not limited to daily readings, note taking, practice exercises and tasks essential to the learning process.

## Grading Disbursement

Semester grades for all classes (prior to the final exam) will be calculated by a weighted average. As part of the calculation for the overall semester grade, final exams/projects will not exceed 15% of the semester grade.

A = 100-90%, B = 89-80%, C = 79-70%, D = 69-60%, F = 59-0%

Semester Grade: (both semesters)

- Coursework = 85%
- Final Exam = 15% *Final Exam Format: Objective Test*

## Grading Practices

Grades communicate each student's progress toward mastery of goals/standards for the course.

- Infinite Campus Symbols/Comments:
  - A score of "Missing" (M) will indicate an assessment has not been turned in and the comments section will include a specific date by which students can still submit. After that date, a zero (0) will be recorded.
  - Any score may also have a comment indicating the due date, turned in, late, reassessment eligibility including the timeline and/or reassessment final scores.
  - A zero indicates that no attempt was made by the student. If a legitimate attempt is made on an assessment and practice work has been completed in a consistent and timely manner (*completing 80% of practice listed in Infinite Campus.*), a score of 50% will be the lowest possible grade.
- Late Work:
  - Evidence of Learning work submitted after the original due date cannot be penalized more than a total of 10% and can be submitted for credit up to 5 days after the original due date.
  - Practice Work is not accepted for credit after the due date.
- Other:
  - No extra credit will be issued.

## Academic Integrity Code

District 203 students are challenged to address the academic process enthusiastically, diligently, and most importantly, honestly. It is the responsibility of our students, teachers, and administration to uphold the fundamental academic values of honesty, responsibility, fairness, respect, and trust. The integrity of our district's academic programs is built upon these principles.

## Reassessment Policy

Academic integrity violations include cheating; plagiarism, self-plagiarism or copy infringement; obtaining or providing an unfair advantage; falsification of documents; unauthorized access to records; and inappropriate collaboration, whether intentional or unintentional. The classroom teacher and administration will collaborate and exercise professional judgment in determining academic integrity violations.

The purpose of reassessment is to allow students to demonstrate mastery of course standards in which they remain deficient. Higher reassessment grades will replace the original assessment score, but will not exceed 80%.

- Practice work is not eligible for reassessment.
- Evidence of Learning work with a score below 80% is eligible for reassessment if students have:
  - Demonstrated readiness through timely and consistent completion of practice work. *This means completing 80% of practice listed in Infinite Campus.*
  - Completed designated learning experiences as assigned by the teacher.
- Timeline: Reassessments must be completed 5 school days after the student receives feedback (unless otherwise determined by the instructor).
- Project-Based Assessments that include multiple opportunities for feedback and improvement in the assessment process will represent multiple attempts and be considered a reassessment

## Student Communication

- You are encouraged to communicate with their teacher regarding questions.
- Teachers make every effort to respond to emails and phone calls within 24 hours during the workweek.
- The best way to communicate with teachers is through email; however, if you haven't received a response within 48 hours, please resend the email or call their voicemail. Your email may have been filtered.

## Additional Resources for Support

- You can make an appointment with your teacher should you need additional instruction or support in learning material.
- You can attend WIN sessions to receive extra support or to work on assignments.
- You can drop in to work with a peer tutor during lunch periods or before school in the Literacy Center.

## Parents or Guardians Partnership

Naperville North believes in a collective partnership with parents/guardians which provides students the best opportunities for success.

Some ways parents/guardians can support their student's learning are:

- Actively check Infinite Campus for their student's grades.
  - Infinite Campus is a tool to progress monitor student work until the final course grade is posted.
  - Monthly progress grades are posted and represent the current grade of a student in the course at that moment in time.
- Discuss missing assignments, reiterate due dates, help organize folders, materials, assignment notebooks, and review upcoming projects and assessments.