

## COURSE OUTLINE

- Accounting for a service business organized as a proprietorship
  - Starting a proprietorship and changes to the accounting equation, debits and credits, journaling, general ledgers, cash control systems, adjusting entries, financial statements, and closing entries
- Accounting for a merchandising business organized as a corporation
  - Purchases and cash payments, sales and cash receipts, payroll records and taxes, uncollectible accounts receivable, trial balance, and financial statement analysis
  - Accounting for a merchandising business organized as a corporation – adjustments and valuation
    - Capital for growth and development, plant assets, depreciation and intangible assets, inventory, accruals, deferrals and reversing entries, and end of fiscal period analysis



## COMMUNICATION

I am here to help my students during and outside of school hours. I encourage you to self-advocate for yourself if you have any questions, need clarification on something or need help with an assignment or project. The best way to contact me is through email or to schedule a time that mutually works for all parties involved.

## EMAIL POLICY



I require all emails to adhere to the following format or they will be deleted:

Subject: last name, period, assignment or reason for email.

## CONTACT ME

Phone: 308-324-4219 ext. 2322  
Email: [shannon.keller@lexschools.org](mailto:shannon.keller@lexschools.org)



**MRS. SHANNON KELLER  
BUSINESS TEACHER  
LEXINGTON HIGH SCHOOL  
LEXINGTON, NE**

# ACCOUNTING

**ROOM  
121/322**



**This course is designed to give students a basic understanding of accounting and its processes. We will start with a service business organized as a proprietorship and merchandising businesses organized as corporations before concluding with special topics, partnerships, and the recording of international sales and electronic transactions.**

**MRS. KELLER**

## EXTRA CREDIT & MAKE UP WORK

**EXTRA CREDIT** – Available upon request. Includes but not limited to projects, power point activity, presentations, papers, etc.

**MAKE UP WORK** – Work receiving grade lower than 70% may be redone for additional points up to 80%.



## ABSENCES & LATE WORK

**EXCUSED ABSENCES** – Handled per the school handbook.

**Late work** – Late work accepted up until 2 weeks before end of quarter or semester. Highest grade possible is 75%.



## GRADING

**45% Summative** – Tests / Projects

**45% Formative** – Notes / Daily Activities / Quizzes / Classwork / Homework / Participation

**10% Final**

ACCOUNTANT AVE

*"THE CAPACITY TO LEARN IS A GIFT, THE ABILITY TO LEARN IS A SKILL, THE WILLINGNESS TO LEARN IS A CHOICE."*

- BRIAN HERBERT

*"Learning is a treasure that will follow its owner everywhere."*

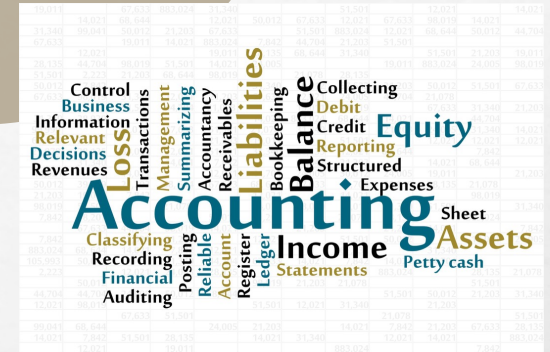
- CHINESE PROVERB

## MATERIALS / TECHNOLOGY

- Cell phones & air pods – **IN BAG**
- iPad – Charged and ready, out and used only when instructed
- Pencil or pen

**Notebook**

**Other course materials as provided**



## EXPECTATIONS

**BEGINNING OF CLASS** – take a seat, put phone and headphones away, and begin the bell ringer.

**DURING CLASS** – be an active participant in your learning! Listen, collaborate and ask questions! What you put in is what you get out of learning!

**END OF CLASS** – remain in your seats until you are dismissed by Mrs. Keller.

**CHEATING / ACADEMIC DISHONESTY** – any cheating on a test or assignment or academic dishonesty will result in a zero (0).