

# Byng High School

## Accounting I

### Syllabus

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**Course Title:** Accounting I

**Course Number:** 8107

**Pre-requisite:** Fundamentals of Technology or  
Business and Computer Technology

**Career Cluster/Pathway:** Finance Cluster

**Length:** 1 Carnegie Unit  
(55 class periods theory/120 class periods lab)

**Possible Career Outcome:** Financial Clerk, Accounts Payable/Receivable Clerk, Payroll Accounting Clerk, Full Charge Bookkeeper, Financial Assistant, Financial Customer Service, Small Business Entrepreneur, Independent Distributor, International Business Entrepreneur, Introduction to Entrepreneurship

**Course Description:** This course will provide students with a strong foundation in generally accepted accounting principles and techniques needed for success in careers in accounting or other business related fields.

**Specific Learning Competencies - Upon successful completion of this course, the student will be able to:**

- Understand ethics in accounting
- Perform math computations to include decimals, fractions, percents, discounts, interest, sales tickets and billing, markup and markdown procedures, ratios and portions, statistics and graphs
- Analyze business transactions using the accounting equation
- Journalize transactions
- Post journal entries to ledgers
- Prepare a worksheet
- Prepare, journalize and post adjusting entries
- Prepare financial statements
- Prepare, journalize and post closing entries

- Prepare post-closing trial balance
- Perform accounting for cash control and banking activities
- Perform introductory accounting for payroll accounting
- Perform introductory accounting for payroll liabilities and tax records
- Perform accounting for sales and purchases

**Instruction:** (Based on 175 class periods)

55 class periods      Theory  
 120 class periods      Lab/Certification Preparation and Attainment

**Methods of Instruction include:**

Lectures, class discussions, hands-on training, demonstrations, projects and performance evaluation.

**Evaluation/Grading System:**

- Assignments                              25 points
- Projects                                      50 points
- Weekly Participation Grade      10 points
- Test/Quizzes                              50-100 points

**Grading Scale:**

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

**Required Testing:**

- Brainbench Certifications
  - Accounts Receivable/Billing Fundamentals
  - Accounts Payable Fundamentals
  - Business Math or Math Fundamentals
  - Data Entry 10-Key

**Course Textbooks and Instructional Resources:**

*Glencoe Accounting: First Year Course, Teaching and Solutions Transparencies,*  
 McGraw-Hill Education © 2007, ISBN 13:9780078739903  
 Available: <http://www.mheducation.com/home.html>