Sandra Day O'Connor High School
Career & Technical Education Business Department
Introduction to Accounting and Rio Salado Community College ACC109
Course Instructor: Mrs. Tiffany Kurtz---Room: 420---Prep: 3rd hour
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Tutoring Hours: Monday, Tuesday, and Thursday 2:20 – 2:40 & by appointment

Accounting Course Description
This course is designed to help students understand basic accounting principles and procedures. Students will learn and apply the accounting concepts necessary for financial record keeping and decision making in a small business using hands-on activities.

Accounting Course Objectives
❖ Demonstrate the steps of the accounting cycle
❖ Generate procedures for cash control
❖ Determine procedures for accounts receivable and accounts payable
❖ Determine payroll
❖ Evaluate assets, liabilities, equity
❖ Demonstrate an understanding of basic business, economic and financial management practices
❖ Appraise components of business operations
❖ Assess the financial performance of a business
❖ Use accounting technology in managing financial information
❖ Examine ethical standards in accounting

Rio Salado College ACC109 Course Description
Introduction to accounting with emphasis on analysis and applications of financial information.

Rio Salado College ACC109 Course Competencies
❖ Explain users' needs for accounting information
❖ Describe transaction analysis and recordkeeping systems of accounting.
❖ Compare and contrast managerial and financial accounting.
❖ Identify internal controls needed in accounting systems.
❖ Describe the components of a balance sheet, income statement, statement of owner's equity and statement of cash flow.
❖ Identify procedures used to perform financial statement analysis.
❖ Define and exemplify the behavior or costs.
❖ Analyze the profitability of a product through cost-volume-profit analysis.
❖ Explain the importance of forecasting and budgeting in a business organization.
❖ Describe taxes that affect business organizations.

Grading Policy
O'Connor High School believes that authentic grading accurately measures and reflects a student's performance based upon mastery of the standards.

O'Connor High School implements a research-based, unified grading and reporting policy that is focused on a standards-based mindset in which all grades are proficiency-based that effectively communicate what students know and can do, so students can focus on growth and learning. Grades will have consistent meaning throughout the system and be based upon grade level standards.

In order to increase grading consistency, accuracy, equity, and focus on learning, O'Connor High School strives to employ the following tenets:

- A student's grade should reflect academic learning and should never be used as a punitive tool.
- Grades are for reporting the status of academic learning, not behavioral conduct.
- The primary purpose of assessment and grading is to provide detailed feedback to inform student learning.
- Learning is a process that takes place over time and at different speeds for different students.
- A coordinated assessment and grading system clarifies the expectations for all students and maximizes academic opportunities.

Social Behavior Agreement
We at OHS believe that all students have the right to learn, all teachers have the right to teach and that all students will have the opportunity to demonstrate their learning. We believe that we do not leave this decision of learning up to choice. Thus the reason for the Social Behavior Agreement.

Social emotional learning (SEL) is an important process through which students are supported in social skill development to engage in positive relationships with their peers, teachers, and other adults while learning to access their emotional intelligence to foster awareness of self and others.

Integrated through a whole-school approach in the teaching and learning communities, school climate and culture, and supporting structures, SEL can promote good decision-making, positive relationships, and self-care. By implementing SEL in a school-wide approach, educators can help students become more successful in high school and beyond.
There are five interrelated sets of cognitive, affective and behavioral competencies. These along with our Standards Based Mindset Academic Behavior Framework and Flowchart. Assist our teachers in helping our students make good educational choices, along with assisting students with self-advocating, responsible and self-awareness of their academic choices.
Self-awareness: The ability to accurately recognize one's emotions and thoughts and their influence on behavior. This includes accurately assessing one's strengths and limitations and possessing a well-grounded sense of confidence and optimism.
Self-management: The ability to regulate one's emotions, thoughts, and behaviors effectively in different situations. This includes managing stress, controlling impulses, motivating oneself, and setting and working toward achieving personal and academic goals.
Social awareness: The ability to take the perspective of and empathize with others from diverse backgrounds and cultures, to understand social and ethical norms for behavior, and to recognize family, school, and community resources and supports.
Relationship skills: The ability to establish and maintain healthy and rewarding relationships with diverse individuals and groups. This includes communicating clearly, listening actively, cooperating, resisting inappropriate social pressure, negotiating conflict constructively, and seeking and offering help when needed.
Responsible decision-making: The ability to make constructive and respectful choices about personal behavior and social interactions based on consideration of ethical standards, safety concerns, social norms, the realistic evaluation of consequences of various actions, and the well-being of self and others.

O'Connor High School will be using Traditional Grading as defined by the DVUSD Grading Practices 2023-2024 Document:

Highly Proficient A 100%–90%			Proficient B 89%–80%		Proficient C 79%–70%	
100–97	96–94	93–90	89–85	84–80	79–75	74–70
All 4's on standards	All 4's except for one 3	Mostly 4's with some 3's and/or 2's	Mostly 3's with some 4's All 3's on standards	Mostly 3's and 4's with a 2	Mostly 3's with some 2's	Mostly 2's with 3's and/or 4's

Partially Proficient D 69%–60%		Minimally Proficient F 59%–50%	
69–65	64–60	59–56	55–50
Mostly 2's and 3's with a 1	All 2's on standards	Mostly 2's and some 1's	All 1's on standards

No Evidence
49% – 0%

SDOHS will be utilizing the categories and weights associated with DVUSD Grading Practices z changes, specifically the use of Assessment, Coursework, and Practice categories for all entries in the gradebook. A breakdown of these changes are listed below:

ASSESSMENT: This category includes all items used to measure a student's proficiency toward the learning standards once the student has had sufficient practice and at a specified point in time. This category can include summative tests, performance assessments, reports, unit or module assessments, quizzes, long-term projects, short-term projects, presentations, capstone projects, research papers, and lab reports.

COURSEWORK: This category includes formative work that provides students with the opportunity to learn content and skills and to receive feedback on their learning. Coursework is assigned to provide meaningful, independent practice, reinforce learning targets, and extend learning. This category can include in-class assignments, quizzes, exit tickets, checks-for-understanding, and daily activities.

PRACTICE: This category includes formative student work that a student completes while in the process of learning specific skills. Student work that is done inside and outside of the classroom, such as classwork and homework, falls into this category.

Weights

All teacher gradebooks will utilize the following weights for each category in the gradebook.

ASSESSMENT	CATEGORY	80%
COURSEWORK	CATEGORY	20%
PRACTICE	CATEGORY	0%

In addition to the percentage score for entries in the gradebook, Assessment category entries will have standards tagged for informational purposes only. This will give the student, parent, and teacher the ability to quickly assess what skill or content section needs improvement.

PowerSchool Access

The PowerSchool site allows parents/guardians and students to access the student's grades, attendance, and other information. If you need your access information, please stop by the front desk during business hours. You will need a photo I.D. The web address is: ps.dvusd.org/public

Make-Up Work
When a student is absent from school, the student will be provided the opportunity to make up work in order to close learning gaps from time away from school. The teacher will provide access to the student's assignment(s) and any hand-out or materials necessary for accomplishment of such assignment, allowing a minimum make-up period of one (1) day for each day absent.

Students are responsible for communicating with the teacher the first day back from an absence to develop a plan to make-up lost learning/assignments. Students are encouraged to communicate electronically with the teacher during the absence.

Students who miss school work because of unexcused absences or suspensions will be given the opportunity to make-up missed work for credit. The teacher may assign such make-up work as necessary to ensure academic progress, *not as a punitive measure.*

Late Work Procedure
In order to accurately reflect a student's academic performance level, teachers will accept late work and missing work for full credit if the work is submitted within the timeframe of the current unit of study. A zero will be entered in the gradebook until the work is submitted. Students will be responsible for turning in late work in addition to their current work, which results in the natural consequence of a heavier workload. The primary consequence for not completing the work is to **complete the work.** Students may be assigned to our academic intervention time, assigned behavioral consequences such as lunch and/or after school detention for not completing work. It is the expectation that during these assigned intervention and/or detentions, the student utilizes the time to **complete the missing work.**

In order for **Late Work** to be accepted, students must meet the following parameters:
- Assignment is not due within the class period
- Assignment is not a timed activity (such as a Quick-Write Essay)
- Assignment is not a Long-Term assignment (over multiple weeks)
- Assignment is turned in within the following time frame
  - 9-12 Grades: By the end of the unit
  - In Accounting, each Chapter is a Unit

If a student meets the above criteria, he/she will be issued full credit for the work submitted (no added penalties or caps on the grade that can be earned). The teacher will mark the student's assignment with the "Late" special code. If the assignment is an assessment, the proficiency level of the standards attached will be entered.

Long-Term Project Procedure
There is an important distinction between daily/formative assignments and long-term/summative projects. Make-up policies regarding long-term/summative projects are based on the timeframe of the student's absence and the requirements of the long-term project. It is the expectation that students submit long-term projects on the day they are due. *Students should self-advocate for assistance if they need extensions.*

Re-Take/Reassessment Procedure

Retake: The student completes another assessment of the same learning targets. The assessment to be retaken may be in the same format or a different format. The higher of the two scores will be entered in the gradebook.*

Reperformance: The student will be reassessed on the same learning target later in the marking period as part of the instruction cycle, thus providing an additional measurement of the learning. All reperformance scores related to the learning target will be entered in the gradebook.

Retakes or reperformance of essential skills is important to support learning of critical skills and filling gaps in learning. Retakes are allowed for assessments in which scores are entered into the gradebook, for full credit, if reperformance opportunities will not be available during the marking period or in addition to reperformance opportunities during the marking period.

In order to earn a retake opportunity, a student must complete all of the following:

- Complete all formative coursework related to the content/skill assessed
- Consult with the teacher
- Submit a reassessment plan or application. The Accounting Reassessment Application application can be found in and submitted to Canvas.

A reassessment plan must be scheduled within the following time frames:
- 9-12th Grades: With 5 school days of receiving the assessment score, the student must communicate with the teacher to create a reassessment plan. This process starts with the Accounting Reassessment Application in Canvas.

Accounting Re-Take / Reassessment Specific Procedures:

Coursework – WP and Application: Students may redo Working Papers and Application Problems in the textbook as many times as necessary to master the content. Students just need to ask for their submission to be reset.
Coursework - all others: Students may redo any assignment (other than Online Working Papers and Application Problems) by completing an Accounting Reassessment Application within 5 days of the original assignments grade posting to PowerSchools.
Assessments - Objective Assessments, Performance Assessments/Projects, and Mastery Problems: Students will be given an opportunity to redo or will be given a comparative alternative assignment for unit projects and Mastery Problems. To be eligible for a retake the student must submit a completed Accounting Reassessment Application within 5 days of the original assessment grade posting to PowerSchools.

Dual Enrollment Re-Take Policy

Rio Salado does not allow assessment retakes for their assignments. In complying with Rio Salado Accounting Department policies, dual enrollment students may retake assessments to demonstrate mastery in their DVUSD gradebook, but grades submitted to Rio Salado will reflect their original assessment score.

Classroom Behavior Expectations and Consequences

- ❖ If we can all be "reasonable, responsible, respectful human beings" we will have a great year!
- ❖ All SDOHS Student Handbook Rules will be enforced. No Exceptions.
- ❖ Students are encouraged to have a water bottle in class, but other drinks and food are not permitted. This school policy is especially important in our computer lab for the protection of the equipment.

Electronic Device Use

Technology (cell phones, Chromebooks, hand-held devices, etc.) use in the classroom is intended to **enhance** the learning environment for all students; however, any use of technology that degrades the learning environment, promotes dishonesty or illegal activities, is prohibited. If the instructor determines that the use of technology is a distraction to the learning process, either of the student using the technology or to those around him/her, the student may, at the discretion of the teacher, be asked to discontinue the use of technology in the classroom.

School Devices to Facilitate Learning:

Sandra Day O'Connor High School utilizes Chromebooks **as a learning tool** in the classroom. The classroom teacher will inform students as to when they may use their device and for which purposes. Students must adhere to their teacher's guidelines for use and appropriate times for use. Any student who violates the teacher's guidelines will be subject to disciplinary action.

Please note- students may not access their personal devices, whether for entertainment or learning, if the teacher has stated that the classroom activities at that time do not warrant use. For example, during testing or assessments.

Plagiarism and Cheating

Cheating: In cheating, a student is taking the work of another, on any assignment, and claiming it as his/her own. At SDOHS cheating includes but is not limited to:
- Copying and/or offering homework verbally, in written form, or by electronic means from/to another student.
- Copying and/or offering questions and/or answers on tests or quizzes verbally, in written form, or by electronic means from/to another student.
- Pressuring other students to copy and/or offer homework, answers and/or questions on tests or quizzes verbally, in written form or by electronic means.

- Bringing in and using unauthorized information during class time, including information stored in any electronic device.
- Offering or receiving information under circumstances in which information is not to be shared.
- Having anyone, including parents or tutors, complete assignments and submitting the work as one's own.
- Presenting collaborative work as independent work and independent work as collaborative. (In group work, one person should not and will not bear the burden for the entire group assignment.)
- Copying answers from answer guides in texts.
- Fabricating data, information, or sources. Presenting made up material as authentic.

Plagiarism: The act of plagiarism may include direct copying, but it may also be more complex than verbatim repetition. A student, in preparing a project for a class, will have plagiarized if he/she has taken information from sources without citing the sources that have been used. Plagiarized material may appear in a student's paper as word-for-word copying, a summation, or a paraphrase of another's ideas. A student has plagiarized whether the material from another source has been taken in whole or in part. In effect, by not naming the source, the student is claiming the work of another as his/hers. At SDOHS plagiarism includes but is not limited to:
- Submitting images and/or documents in whole or in part from the Internet without citation of the source(s).
- Copying another's work.
- Using another's ideas without proper citations.
- Incorporating portions of another's writing within the context of your own work.
- Failing to acknowledge a source of information.
- Using "unique" phrases without citations.
- Using graphics, charts, diagrams, or illustrations without citations.
- Using a translator (either in-person or on-line) without proper citations

Plagiarism and/or Cheating will result in disciplinary actions and a 0%, with no option to redo/retake. - **no exceptions.**

9-12 Artificial Intelligence (AI) statement
DVUSD has determined that the use of Large Language Models (LLMs), such as ChatGPT, is prohibited unless clearly specified by your teacher. Specific guidelines will be provided in the assignment details. If you are unsure if the tool or website you are using is an LLM or if it is permitted on a specific assignment, please contact your teacher before submitting your work.

Loss of Credit Due to Absences
Upon reaching 12 unexcused and/or excused absences, a student may **lose credit** in any given class.
Any student may be placed on an Attendance Contract upon accumulating multiple excused and unexcused absences. Any student with excessive absences may:
1. Lose credit in one or more classes.
2. Lose parking privileges.

Communication
Please contact the teacher for any student concerns. It is crucial that teachers, parents, and students maintain open lines of communication in order to ensure the best support for student success. Contact information is provided at the top of the first page of this syllabus.

CTE Student Organization - Future Business Leaders of America (FBLA)
By taking an Accounting class, you are eligible for membership in Future Business Leaders of America (FBLA) a national student organization with a Chapter at O'Connor High School. The goals of FBLA are to: Develop competent business leadership, Strengthen the confidence of students in themselves and their work, create more interest in and understanding of American business enterprise, develop character, prepare for useful citizenship, and foster patriotism, Encourage and practice efficient money management, assist students in the establishment of occupational goals and Facilitate the transition from school to work.

FBLA participates in Leadership Conferences and Competitions throughout the school year and active participation is encouraged.

Our FBLA Chapter utilizes Canvas, Remind, and Instagram to communicate with and celebrate our chapter and member successes.