



# Deer Valley Unified School District No. 97

SANDRA DAY O'CONNOR HIGH SCHOOL  
25250 N. 35<sup>th</sup> Ave, Phoenix, AZ, 85083 ❖ 623-445-7100 ❖ 623-445-7180 (Fax) ❖ [sdohs.dvUSD.org](http://sdohs.dvUSD.org)

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## 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

Voice Mail: 623-445-7218 Email: [Tiffany.Kurtz@dvUSD.org](mailto:Tiffany.Kurtz@dvUSD.org) Website: [dvUSD.instructure.com](http://dvUSD.instructure.com)

Tutoring Hours: Monday – Thursday 2:20 – 2:35 & by appointment

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### 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

The official gradebook is the PowerSchools gradebook. You may notice a difference between the Canvas grade and the PowerSchools grade. The Canvas grade is NOT an official grade.

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.

The gradebook categories are as follows:

Daily Work in this class will be worth 20% of your grade. This will include vocabulary, lesson practice and review, and other classroom activities.

Assessments in this class are worth 80% of your course grade. This will include tests, projects, and performance assessments.

For the 2021-2022 school year, all O'Connor High School courses will utilize a 0-4 grade scale that aligns to the essential standards of the course:

## Grading Scale For 7<sup>th</sup> – 12<sup>th</sup> Grades

<b>4</b>	<b>Evidence demonstrates a high level of proficiency of the learning standard(s)</b>
<b>3</b>	<b>Evidence demonstrates proficiency of the learning standard(s)</b>
<b>2</b>	<b>Evidence demonstrates partial proficiency of the learning standard(s)</b>
<b>1</b>	<b>Evidence demonstrates minimal proficiency of the learning standard(s)</b>
<b>0</b>	<b>No evidence of proficiency of learning standard(s)</b>

Each level of the grade scale signifies a specific level of learning proficiency. Teachers assess student performance on assignments/assessments for each level of the scale based upon standards. Teachers will enter scores for individual assignments, assessments, and/or standards using the above 0-4 grade scale.

The scores entered in the gradebook will be whole numbers that directly correlate with the descriptor. The *overall* grade will be an average of the individual scores and will round up. For example, a student who earns a 4,3,3,1 on assignments will have an overall score of 2.8, which will round up to a proficiency level of **3** for the final semester grade.

As indicated by the proficiency level descriptors listed in the grade scale, students who earn an overall course grade of **0** or **1** are greatly lacking mastery of course standards and, therefore, cannot be granted credit for the course. In other words, an overall grade of **0** or **1** is a failing grade. Note: since grades rounds up, students with an overall course grade of **1.5** are considered passing the course since the grade will round up to a **2**.

## **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](http://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**.

While there is no late penalty for work, there is also a need to protect teachers' work time for grading. If a student does not turn in work during the current unit of study, the teacher will enter a "0" (i.e. "No Evidence") for the assignment. The only exception for this is for an assignment that is due near the end of the unit of study. In this case, the student would have until the end of the unit of study or two weeks from the due date (whichever is greater) to turn in the work.

## **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**

All students will have the opportunity to improve their learning. At O'Connor, we instill in our students the value of learning from our mistakes and failures. We recognize and reward hard work, grit, and determination.

The primary objective of grades is to report where a student is in the learning process, regardless of how much time or effort the student needs to get there.

At O'Connor, students will be allowed to retake assessments/assignments during the same grading period to show the student's current proficiency level of the standards.

- Students will be afforded extra time for learning; however, there is an ending point for each course in which final reports on a student's learning must be conveyed.
- End of term or capstone projects and performance assessments will not be eligible for retakes.
- Assessments/assignments may be in an alternate format for reassessment.
- Students are required to show *evidence of learning* and applying the teacher's feedback in order to earn a reassessment opportunity.

## **Accounting Re-Take / Reassessment Specific Procedures:**

Assignments – OWP and Application: Students may redo all Online Working Papers and Application Problems in the textbook as many times as necessary to master the content. Students may contact me during class or via Canvas message to have me reset their submission.

Assignments – all others: Students may redo any assignment (other than Online Working Papers and Application Problems) that they score a 2 or below on.

Objective Assessment: Students will be given an opportunity to complete test corrections for objective assessments they score a 2 or below on. They must both identify AND explain the correct answer for their corrections to be assessed.

Unit Projects and Mastery Problems: Students will be given an opportunity to redo unit projects and Mastery Problems they score a 2 or below on.

Cumulative Performance Assessments: Students will NOT be given an opportunity to redo these assessments. There will be a “No Retake” reminder on each of these assessments when assigned.

## Classroom Behavior Expectations and Consequences

- ❖ Students are expected to respect their classmates.
- ❖ All SDOHS Student Handbook Rules will be enforced. No Exceptions.
- ❖ Students are expected to be seated when the tardy bell rings. Students who are not present when class begins will be marked late. Students who are excessively late will receive a write up.
- ❖ Students are encouraged to have a water bottle in class, but other drinks and food are not permitted in the classroom. This is school policy, but is especially important in our computer lab for the protection of the equipment. Students who bring food or drink into the classroom will be asked to dispose of the items or leave them on the table in the back of the room.

## Electronic Device Use

Technology (cell phones, iPods, hand-held devices, etc.) use in the classroom is intended to **enhance** the learning environment for all students; however, any use of technology that substantially 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 iPads to Facilitate Learning:

Sandra Day O’Connor High School utilizes iPads (and smartphones) **as a learning tool** in the classroom. The technology tools are added to the classroom for learning, 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.*

## Academic Integrity Statement in the Course Syllabus:

### Adherence to the O’Connor Academic Integrity Code

All students enrolled in Mrs. Kurtz’s Business Career and Technical Education courses (Introduction to Accounting, Advanced Accounting, VITA, and Advanced Marketing) will adhere to the framework and guidelines set forth in the O’Connor High School Academic Integrity Code. Cheating and Plagiarism will not be tolerated. **The purpose of this code is to promote a positive learning environment for all involved.** As humans, we will make mistakes as we grow. It is understood that we can learn from those mistakes and become better individuals in the future. Any student who violates this code will be referred to the Students Rights and Responsibilities handbook and assignment of appropriate consequences.

## 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.
- Talking during a test or assessment
- Copying answers from another student's work. This includes assignments, tests, assessments, projects, etc.

**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.**

### **Loss of Credit Due to Absences**

Upon reaching a combination of 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 automatically a member of 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 Business Competitions throughout the school year. The opportunities for involvement in this organization/club will be explained in more detail in class.

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

The Deer Valley Unified School District does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs and activities. For any inquiries regarding nondiscrimination policies contact the Superintendent's Department, 20402 N. 15th Avenue, Phoenix, AZ 85027. 623.445.5000.