

## **MATHEMATICS DEPARTMENT**

## **ACCOUNTING I: COURSE #623**

### **Contact Information**

William Noeth  
Regional Department Leader, Mathematics  
Acton-Boxborough Regional High School  
36 Charter Road  
Acton, MA 01720  
Telephone: (978)264-4700, x3411  
Fax: (978)266-1133  
E-mail: [bnoeth@mail.ab.mec.edu](mailto:bnoeth@mail.ab.mec.edu)

### **The Department's Educational Philosophy**

The study of mathematics will enhance the ability of all students to problem solve and to reason. Through a strong standardized departmental program that emphasizes problem solving, communicating, reasoning and proof, making connections, and using representations, students will develop self-confidence and a positive attitude towards mathematics.

Our curriculum matches that of the Massachusetts Mathematics Curriculum Framework, and we are philosophically aligned with the National Council of Teachers of Mathematics Standards.

### **Guiding Principles**

- Mathematical ideas should be explored in ways that stimulate curiosity, create enjoyment of mathematics, and develop depth of understanding.
- Effective mathematics programs focus on problem solving and require teachers who have a deep knowledge of the discipline.
- Technology is an essential tool in a mathematics education, and all students should gain facility in using it where advantageous.
- All students should have a high-quality mathematics program.
- Assessment of student learning in mathematics should take many forms to inform instruction and learning.
- All students should understand the basic structure of mathematics.
- All students should recognize that the techniques of mathematics are reflections of its theory and structure.
- All students should gain facility in applying mathematical skills and concepts.
- All students should understand the role of inductive and deductive reasoning in mathematic and real life situations.

## ACCOUNTING I: COURSE #623

**Course Frequency:** Full-year course, five times per week

**Credits Offered:** Five

**Prerequisites:** None

### **Background to the Curriculum**

This course was taught for decades in the business department. With the retirement of the last business teacher in 2001, it was added to the mathematics department. Two math teachers undertook a curriculum revision in the summer of 2001, updating the course and familiarizing themselves with the topics. Further work was done in the summer of 2004.

The course is designed to provide students with a solid foundation in accounting fundamentals for future uses of a professional or personal nature.

### **Core Topics, Concepts/Skills**

Accounting Technology

The Basic Accounting Cycle

The Accounting Cycle for a Merchandising Business

Payroll Systems

### **Course-End Learning Objectives**

<b><u>Learning objectives</u></b>	<b><u>Corresponding state standards, where applicable</u></b>
<ol style="list-style-type: none"><li>1] use terminology in accounting properly</li><li>2] understand the “Basic Accounting Equation”</li><li>3] analyze transactions affecting assets, liabilities, and owner equity</li><li>4] analyze transactions affecting revenue, expenses, and withdrawals</li><li>5] record transactions in a general journal</li><li>6] post journal entries to general ledger accounts</li><li>7] prepare a 6-column worksheet</li><li>8] prepare financial statements for a sole proprietorship</li><li>9] complete the accounting cycle for a sole proprietorship</li><li>10] understand banking activities</li><li>11] account for “Sales on Account”</li></ol>	

12] account for “Cash receipts” 13] account for “Purchases on Account” 14] account for Cash Payments 15] record General Journal Transactions 16] prepare a 10-column worksheet 17] prepare financial records for a corporation 18] record adjusting and closing entries 19] work with payroll accounting	
---	--

**Assessment**

Students are generally assessed by in-class tests, but the two Accounting Simulation projects are graded as well.

**Technology Learning Objectives Addressed in This Course**

**(This section is for faculty and administrative reference; students and parents may disregard.)**

<b><u>Course activity: skills &amp;/or topics taught</u></b>	<b><u>Standard(s) addressed through this activity</u></b>
1] Students will learn about the accounting software package that accompanies the text.	

**Materials and Resources**

Texts: Glencoe Accounting: Real World Applications and Connections, 1<sup>st</sup>-year course, Glencoe McGraw Hill Pub., 2004.

Supplementary Activities:

Aqua Clean Pool Service, Glencoe, 1995.

Lakeshore Computer Center, Glencoe, 1995.

Workbook to accompany 2004 Glencoe text