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| **General Information** | | | |
| **Department** | Business | **Phone** | (416) 396-2355  Ext. 20020 |
| **Course Title** | Accounting Essentials, Workplace Preparation | **Course Code** | BAI 3E1 |
| **Teacher** | Ms. V. Drivas | **Grade** | 11 |
| **Email** | voula.drivas@tdsb.on.ca | **Level** | Workplace |
| **Textbook** | Principles of Accounting, by V. D’Amico, T. Palmer and  T. D’Amico (Pearson Education Canada Inc., 2002) | **Prerequisite** | None |
| **Replacement**  **Cost** | $75 | **Credit Value** | 1 |
| **Resources** | N/A | | |
| **Extra Help** | Can be arranged at a mutually agreeable time. In addition, Ms. Drivas is available every day from  8:00 – 8:45 am in the Library. | | |
| **Materials Required** | Binder, Pen/Pencil, Calculator, Agenda | | |

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| **Course Description** |
| This course introduces students to the accounting cycle of a service business. Students will learn how to record business transactions and how to prepare financial statements. Students will also investigate banking and cash management, decision making, ethical business behaviour, and career opportunities in the field of accounting. |

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| **Units of Study** | | |
| Unit 1 | The Balance Sheet | 15 hrs |
| Unit 2 | Balance Sheet Accounts | 15 hrs |
| Unit 3 | The Income Statement | 15 hrs |
| Unit 4 | The Journal and the Ledger | 15 hrs |
| Unit 5 | The Work Sheet and Classified Financial Statements | 15 hrs |
| Unit 6 | Completing the Accounting Cycle for a Service Business | 15 hrs |
| Unit 7 | Decision Making, Business Ethics and Careers | 10 hrs |
|  | Culminating Activity | 10 hrs |

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| **Evaluation** |
| Tests /Assignments 70%  Culminating Project 15%  Final Exam 15%  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  **Total 100%**  The student achievement categories, where possible, are distributed as indicated by the chart below. |

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| **Achievement Categories** | **Learning Skills** |
| Knowledge / Understanding 25%  Thinking 25%  Application 25%  Communication 25 % | Responsibility   Organization   Independent Work   Collaboration   Initiative   Self-regulation  Learning skills are necessary for success and affect your level of achievement. They will be reported as follows:  **E – Excellent S – Satisfactory**  **G – Good N – Needs Improvement** |

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| **Attendance** |
| If you are absent on the day of a test or when an assignment is due, notify your teacher ahead of time or phone your teacher **before 9:00 am** on the day of your absence (call EYCI’s Library before 9:00 am). If you do not phone and provide a valid reason for your absence a mark of **zero** may be assigned. Consequences will be determined on a case-by-case basis. |

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| **Late Policy** |
| It is the student’s responsibility to ensure that class exercises and assignments are submitted by the due date. There is a 10% mark deduction for work that is submitted late. Work submitted on or after the *ultimate due date* (the date that an assignment has been marked or taken up by the teacher) may not be accepted and/or may be assigned a mark of **zero**. |

Students will be evaluated on the six learning skills and work habits as per Ministry Guidelines (responsibility, organization, independent work, collaboration, initiative, and self-regulation). See below for an example of the evaluation criteria.

There will be two formal reporting periods in the semester with a numerical grade. Each mark is a cumulative mark representing the standing of the student to the date of grade reporting. Comments will be made around learning skills, and attendance and lates will be noted.

Any interim reports or letters of concern will be based on all marks earned to-date.

If a student is absent for an evaluation (test, assignment, etc.), he or she must arrange to write the test in advance. Documented explanations will be given due consideration for missed tests. It is ESSENTIAL that you communicate with me prior to the test that you will be away and to provide documentation (i.e., doctor’s note). Arrangements will be made to write a make-up test.

Homework and course review will be essential to successfully completing this course. The student can expect six to eight hours of homework and review each week. Additional time may be required as a result of the student's own challenges and ability to complete assignments.

Some students in this course may have special needs. If the student has any issues which could affect his or her grades, the student must see the teacher by the end of the second week of classes. The student may wish to leave the teacher a short note at the front office and a private appointment will be arranged to discuss specific needs.

**ASSESSMENT AND EVALUATION AND THE “GROWING SUCCESS” DOCUMENT**

***Questions & Answers on Late and Missed Assignments***

**The Growing Success Policy states "Individual boards will work collaboratively with their schools and communities to develop policy for dealing with late and missed assignments for evaluation for students in Grades 7 – 12, and board policy will be implemented consistently in all schools in the board. Board policy must align with the policies outlined in the present document." Pg. 44**

**Following this policy direction, Toronto District School Board undertook a consultation process and has developed**

***The Evaluation of Late and Missed Assignments (PR614).***

**1. How is student achievement evaluated?**

**Student achievement is evaluated on the basis of:**

**(1) The achievement of curriculum expectations, and**

**(2) The development of learning skills and work habits.**

**To the extent possible, the students’ achievement of curriculum expectations and development of learning skills and work habits should be evaluated and reported separately for students.**

**2. How can students be supported to submit their work on time?**

***What can teachers do to assist students to complete their work successfully? Asking the students to clarify the reason for not completing the assignment; Helping students develop better time-management skills; What are the deadlines for work submission?***

**For each evaluation, the teacher will inform students of the due date and the ultimate deadline. The ultimate deadline is the last opportunity for students to submit an assignment for evaluation.**

**The ultimate deadline is set at the teacher’s discretion; all teachers of a particular course, however, should agree upon the amount of time allowed from the due date to the ultimate deadline.**

**As always, teachers have the flexibility to use their professional judgment and consider extenuating circumstances of individual students.**

**3. For incomplete and late assignments, how is a student’s mark determined?**

**Teachers use a variety of strategies and methods for dealing with late and missed assignments such as counselling, peer tutoring, alternative assignments, and parent conferences.**

**When a significant number of strategies have been tried, marks may be deducted up to and including the full value of the assignment.**

**Mark deduction as a consequence of late and missed assignments is done only as a last resort.**

**4. What are students’ responsibilities in submitting completed assignments on time?**

**Students and their parents will be informed of the importance of timely submission of assignments and the consequences for late or nil submission of assignments early in the school year.**

**Students are responsible for providing evidence of their achievement of the overall expectations of their course in the time frame specified by their teacher(s).**

**Students should negotiate extensions prior to the assignment due date for compelling reasons or extenuating circumstances.**

**For a copy of the Procedure on Evaluation of Late and Missed Assignment PR 614:**

**Go to TDSB website at www.tdsb.on.ca, Click on "Parents" tab, Select and click on "TDSB Policies", Select and click on "Procedures".**