Curriculum Map: Accounting I

Course: ACCOUNTING I Sub-topic: Accounting

Grade(s): 9 to 12

Course Description:	Accounting I provide a valuable skill for all students who are college bound, and who are entering the field of self-employment, or who intend to seek employment in the business world. Students are encouraged to take this course if they plan to take the advanced course in Accounting. Students will learn accounting applications for a service business as well as for a merchandising business. Emphasis is on the basic principles, concepts, and procedures of accounting which will insure all students' maximum opportunity when entering the world of business. Areas of concentration include:
	 Completion of the accounting cycle using double entry accounting for a sole proprietorship Reconciling bank statements Money and banking applications Preparation of financial reports Preparation of a payroll

Course Textbooks, Workbooks, Materials Citations:	ONLINE TEXTBOOK: Century 21, Accounting 11e: General Journal Approach
	ONLINE WORKBOOK: MindTap and Aplia
	CALCULATOR: A basic calculator will be needed for each class.
	TECHNOLOGY:

 iPads each class and use of desktop computers

Course Notes:

All of our resources for this course can be found in our Moodle Course and Google Drive folders.

Unit: Concepts and Terms Timeline: 3 Weeks

Topic: Starting a Proprietorship

Topic: Analyzing Transactions in Debit and Credit Parts

Unit: Procedures and Practices

Timeline: 8 Weeks

Topic: Journalizing Transactions

Topic: Posting to a General Ledger

Topic: Cash Control

Topic: Worksheet and Adjusting Entries for a Service Business

Topic: Financial Statements for Proprietorship

Topic: Recording Closing Entries and Preparing a Post-Closing Trial Balance

Unit: Accounting Cycle Merch Business Timeline: 3 Weeks

Topic: Accounting for Purchases and Cash Payments

Topic: Accounting Sales and Cash Receipts

Topic: Accounting for Transactions using a General Journal

Unit: Accounting Payroll and Final Project Timeline: 3 Weeks

Topic: Preparing Payroll Records

Topic: Accounting for Payroll and Payroll Taxes

Topic: Final Projects