Building: Cape Central High School

Course: Accounting I

Competency Group: Accounting Skills, Math and Communication Skills

Competency Description: Accounting 1 is designed to give basic knowledge and skills used in double-entry accounting systems. Activities include entering transactions in journals, posting to ledgers, preparing statements and reports, and doing payroll and banking functions. Accounting activities for the computer are included with many of the topics studied. This course meets objectives for the future study in accounting as well as other related business fields.

Measurable Learner Objective	Integrated Skills/ Crosscutting	DOK	Unit	Instructional Strategies/Student Activities/ Resources
Students will 1. define the purpose of accounting systems.	Communication Arts Math Technology	3-Strategic Thinking	Unit 1	Lecture Student Activities Student Problems Chapter Tests
2. define terminology related to accounting concepts and principles.3. define the three forms				
of ownership. 4. apply the accounting equation to business transactions. 5. classify accounts.				4)analyze business transactions to determine the accounts that are affected

6. create a chart of accounts.				
7. explain the importance of following the Generally Accepted Accounting Principles (GAAP).		2 - Skill/Concept	Unit 1	Lecture Student Activities Student Problems Chapter Tests
8. apply GAAP principles and concepts.				
9. explain the double entry system of accounting.				
10. apply debit and credit rules to business transactions.				
11. identify global/international concerns related to accounting (e.g., time zones, monetary conversions, ethnic customs, and language).				
1. define terminology related to the accounting cycle process.	Communication Arts Math Technology	3-Strategic Thinking	Unit 2	Lecture Student Activities Student Problems Chapter Tests
2. analyze source documents.				
3. analyze transactions.				

4. journalize transactions using various journal formats.5. post transactions to the appropriate ledger.				4)analyze business transactions to determine the accounts that are affected
6. create a trial balance.				
7. create a worksheet.				Lecture
8. create an income	Communication Arts Math	3-Strategic Thinking	Unit 2	Student Activities Student Problems
statement for a service	Technology			Chapter Tests
business.	recimology			Chapter rests
business.				7)-13) Analyze the
9. create an income				financial statements to
statement for a				determine the changes
merchandising business.				that need to be made to
				increase the profitability
10. create a balance sheet				of the company
for a sole proprietorship.				
11. create a balance sheet				
for a partnership.				
12. create a balance sheet				
for a corporation.				
ioi a corporationi				
13. create a schedule of				
accounts receivable.				
14. create a schedule of				
accounts payable.				

15. create a statement of owner's equity.				
16. create a statement of				Lecture
distribution of net	Communication Arts	2 - Skill/Concept	Unit 2	Student Activities
		2 - Skiil/Concept	Offic 2	Student Activities Student Problems
income.	Math			
17. create a statement of	Technology			Chapter Tests
stockholder's equity.				
10 incompaling adjusting				
18. journalize adjusting entries.				
entries.				
19. post adjusting entries.				
19. post adjusting entiries.				
20. journalize closing				
entries.				
entries.				
21. post closing entries.				
22. create a post-closing				
trial balance.				
23. complete a				
manual/automated				
accounting simulation.				
1. define terminology				Lecture
related to cash control	Communication Arts	2 - Skill/Concept	Unit 2	Student Activities
and banking activities.	Math			Student Problems
	Technology			Chapter Tests
2. identify cash control				-
procedures (e.g.,				
signature cards, deposit				
slips, internal/external				
controls, check clearing).				

3. write checks.				
4. maintain a check register or stubs.				
5. endorse checks.				
6. identify the process for proving cash.				
7. prove cash.				
8. reconcile a bank statement.				
9. journalize transactions to establish and replenish petty cash.	Communication Arts Math Technology	3-Strategic Thinking	Unit 2	Lecture Student Activities Student Problems Chapter Tests
10. post journal entries to establish and replenish petty cash.	,			9)analyze business transactions to determine the accounts that are
11. journalize entries related to banking activities.				affected
12. post entries related to banking activities.				
13. journalize entries related to cash short and over.				

cash short and over. 1. define terminology related to payroll. 2. calculate time cards. 3. calculate gross earnings (e.g., hourly rate, piece rate, and salary/commission). 4. calculate net earnings (e.g., FICA, federal withholding, and insurance). 5. create a payroll register. 6. create payroll checks 7. maintain an employee earnings record. 8. calculate employer's payroll taxes (e.g., social security, federal and state unemployment, and Madisrape).	14. post entries related to				
related to payroll. Communication Arts Math Technology Communication Arts Student Problems Chapter Tests Chapter Tests A)analyze business transactions to determine the accounts that are affected Communication Arts Math Technology	cash short and over.				
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8. calculate employer's payroll taxes (e.g., social security, federal and state unemployment, and	earnings record.		3-Strategic Thinking	Unit 2	
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security, federal and state unemployment, and	· _ · _ · _ · _ · _ · _ · _ · _ · _	Technology			Chapter Tests
unemployment, and					
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9. journalize entries 9)analyze business	9. journalize entries				9)analyze husiness
related to payroll. transactions to determine					
the accounts that are	. c.acca to payrom				
affected					

10. post entries related to payroll.				
11. create federal, state, and local payroll reports.				
define terminology related to special accounting procedures.	Communication Arts Math Technology	3-Strategic Thinking	Unit 3	Lecture Student Activities Student Problems Chapter Tests
2. calculate the cost of goods sold using the First In, First Out (FIFO) method.				
3. calculate the cost of goods sold using the Last In, First Out (LIFO) method.				
4. calculate the cost of goods sold using the weighted average method.				
5. journalize inventory entries.				5)analyze business transactions to determine the accounts that are
6. post inventory entries.				affected
7. calculate depreciation using the various methods				
8. calculate book value.	Communication Arts Math	2 - Skill/Concept	Unit 3	Lecture Student Activities Student Problems

9. journalize plant assets inventory entries.	Technology			Chapter Tests
10. post plant assets inventory entries.				
11. calculate the estimated uncollectible accounts expense.				
12. write-off uncollectible accounts using direct write-off and allowance methods.				
13. reinstate previously written-off accounts.				
14. journalize uncollectible accounts entries.	Communication Arts Math Technology	3-Strategic Thinking	Unit 3	Lecture Student Activities Student Problems Chapter Tests
15. post uncollectible accounts entries.	3,			·
16. calculate interest and maturity dates.				
17. calculate accrued interest.				
18. journalize notes payable and receivable entries.				18)analyze business transactions to determine the accounts that are affected

19. post notes payable and receivable entries.20. journalize reversing entries.				
21. post reversing entries.				
 define terminology related to computerized accounting systems. differentiate between manual and computerized accounting systems. use spreadsheets and/or software to complete the accounting 	Communication Arts Math Technology	3 -Strategic Thinking	Unit 1 Unit 2 Unit 3	Lecture Student Activities Student Problems Chapter Tests Grading scale for computerized accounting work.
cycle. 4. use spreadsheets and/or software to maintain cash control.				
5. use spreadsheets and/or software to prepare payroll.				
6. complete a computerized accounting simulation.				
identify employment opportunities and job responsibilities available	Communication Arts Math	2 - Skill/Concept	Unit 1 Unit 2	Student Activities Student Problems

in private, public,	Technology		Unit 3	Chapter Tests
government, and not-for-				
profit sectors.				Presentation scoring guide
2. identify certification				
requirements for				
accounting careers.				
3. apply problem-solving				
methods.				
4. develop time				
management skills.				
5. develop appropriate				
interpersonal skills for the				
workplace (e.g.,				
teamwork,				
communication, attitude,				
punctuality, and cultural				
sensitivity).				
6. identify the importance		2 21 11 / 2		
of ethical business	Communication Arts	2 - Skill/Concept	Unit 1	Student Activities
decisions.	Math		Unit 2	Student Problems
7 develop the consents	Technology		Unit 3	Chapter Tests
7. develop the concepts				Dunas metatian assuina avida
of integrity and				Presentation scoring guide
confidentiality related to the accounting				
profession.				
profession.				
8. present accounting				
topics (e.g., oral, visual,				
written, and group).				