

Accounting I Curriculum

<i>Unit</i>	<i>Learning Objectives/ Performance Standards</i>	<i>Sample Activities</i>	<i>Assessment Strategies</i>	<i>Resources</i>
<u>Unit I: Accounting as a Career</u>	<ol style="list-style-type: none"> 1. Students will know Accounting terminology related to Accounting careers. 2. Students will understand entry-level positions, educational requirements, and career opportunities in Accounting. 	<ul style="list-style-type: none"> √ Chapter 1 Terms and Questions √ Notes, Careers in Accounting √ Ethics: Notes, Cases Study √ Chapter 1 Study Guide 	<ul style="list-style-type: none"> √ Class participation √ Test √ Quiz √ Classwork √ Homework 	Century 21 Accounting

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<u>Unit II: Starting Proprietorship</u>	<ol style="list-style-type: none"> 1. Students will know Accounting terminology related to an Accounting System for a Service Business organized as a Sole Proprietorship. 2. Students will classify accounts. 3. Students will determine how transactions change the Accounting Equation. 4. Students will determine where items are listed on the Balance Sheet and prepare a Balance Sheet 	<ul style="list-style-type: none"> √ Chapter 2 Terms and Questions √ Notes √ Drill 2-D1, 2-D2, 2-D3, Problem 2-1, 2-2, 2-3, 2-M, 2-C. √ Chapter 2 Study Guide (graded using school wide rubric #5) 	<ul style="list-style-type: none"> √ Class participation √ Test √ Quiz √ Classwork √ Homework 	Century 21 Accounting

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<p><u>Unit III: Starting a Proprietorship: Changes that Affect Owner’s Equity</u></p>	<p>1. Students will know Accounting terminology related to an Accounting System for a Service Business organized as a Sole Proprietorship.</p> <p>2. Students will determine how revenue, expenses and withdrawal transactions change an Accounting equation.</p>	<p>√ Chapter 3 Terms and Questions</p> <p>√ Notes</p> <p>√ Drill 3-D1, 3-D2, Problem 3-1, 3-2, 3-M, 3-C, 3-R.</p> <p>√ Chapter 3 Study Guide (graded using school wide rubric #5)</p>	<p>√ Class participation</p> <p>√ Test</p> <p>√ Quiz</p> <p>√ Classwork</p> <p>√ Homework</p>	<p>Century 21 Accounting</p>

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<u>Unit IV: Analyzing Transactions into Debit and Credit Parts</u>	<ol style="list-style-type: none"> 1. Students will know Accounting terminology related to an Accounting System for a Service Business organized as a Sole Proprietorship. 2. Students will determine the normal balance, increase and decrease sides for accounts. 3. Students will analyze how transactions affect accounts. 4. Students will analyze transactions into debit and credit parts. 	<ul style="list-style-type: none"> √ Chapter 4 Terms and Questions √ Notes √ Drill 4-D1, 4-D2, Problem 4-1, 4-2, 4-M, 4-C, Case Studies, 4-R. √ Chapter 4 Study Guide (graded using #5) 	<ul style="list-style-type: none"> √ Class participation √ Test √ Quiz √ Classwork √ Homework 	Century 21 Accounting

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<u>Unit V: Journalizing Transactions</u>	<ol style="list-style-type: none"> 1. Students will know Accounting terminology related to an Accounting System for a Service Business organized as a Sole Proprietorship. 2. Students will determine the normal balance, increase and decrease sides for accounts. 3. Students will analyze how transactions affect accounts. 4. Students will analyze transactions into debit and credit parts. 	<ul style="list-style-type: none"> √ Chapter 5 Terms and Questions √ Notes √ Problem 5-1, 5-2, 5-M, 5-R. √ Chapter 5 Study Guide (graded using school wide rubric #5) 	<ul style="list-style-type: none"> √ Class participation √ Test √ Quiz √ Classwork √ Homework 	Century 21 Accounting

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<u>Unit VI: Posting to a General Ledger</u>	<ol style="list-style-type: none"> 1. Students will know Accounting terminology related to an Accounting System for a Service Business organized as a Sole Proprietorship. 2. Students will assign account numbers. 3. Students will prepare a chart of accounts. 4. Students will journalize and post to a general ledger. 	<ul style="list-style-type: none"> √ Chapter 6 Terms and Questions √ Notes √ Drill 6-D1, Problem 6-1, 6-2, 6-M, 6-C, 6-R. √ Chapter 6 Study Guide (graded using school wide rubric #5) 	<ul style="list-style-type: none"> √ Class participation √ Test √ Quiz √ Classwork √ Homework 	Century 21 Accounting

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<u>Unit VII: Cash Control Systems</u>	<ol style="list-style-type: none"> 1. Students will know Accounting terminology related to an Accounting System for a Service Business organized as a Sole Proprietorship. 2. Students will prepare a bank statement reconciliation. 3. Students will establish and replenish petty cash fund. 4. Students will endorse and write Checks. 5. Students will pay on account using electronic funds transfer. 6. Students will reconcile a bank statement and record a bank service charge. 	<ul style="list-style-type: none"> √ Chapter 7 Terms and Questions √ Notes √ Drill 7-D1, 7-D2, 7-D3, Problem 7-1, 7-2, 7-3, 7-4, 7-5, 7-M, 7-C, Case Studies, 7-R. √ Chapter 7 Study Guide (graded using school wide rubric #5) 	<ul style="list-style-type: none"> √ Class participation √ Test √ Quiz √ Classwork √ Homework 	Century 21 Accounting

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<u>Unit VIII:</u> Work Sheet for a Service Business	<ol style="list-style-type: none"> 1. Students will know Accounting terminology related to an Accounting System for a Service Business organized as a Sole Proprietorship. 2. Students will extend account balances on a worksheet. 3. Students will complete a worksheet. 	<ul style="list-style-type: none"> √ Chapter 8 Terms and Questions √ Notes √ Drill 8-D1, 8-D2, Problem 8-1, 8-2, 8-M, 8-C, 8-R. √ Chapter 8 Study Guide (graded using school wide rubric #5) 	<ul style="list-style-type: none"> √ Class participation √ Test √ Quiz √ Classwork √ Homework 	Century 21 Accounting

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<u>Unit IX: Financial Statements for a Proprietorship</u>	<ol style="list-style-type: none"> 1. Students will know Accounting terminology related to an Accounting System for a Service Business organized as a Sole Proprietorship. 2. Students will prepare an Income Statement. 3. Students will prepare a Balance Sheet. 	<ul style="list-style-type: none"> √ Chapter 9 Terms and Questions √ Notes √ Drill 9-D1, 9-D2, Problem 9-1, 9-2, 9-M, 9-C, 9-R. √ Chapter 9 Study Guide (graded using school wide rubric #5) 	<ul style="list-style-type: none"> √ Class participation √ Test √ Quiz √ Classwork √ Homework 	Century 21 Accounting

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<u>Unit X: Recording Adjusting and Closing Entries</u>	<ol style="list-style-type: none"> 1. Students will know Accounting terminology related to an Accounting System for a Service Business organized as a Sole Proprietorship. 2. Students will determine accounts affected by adjusting and closing entries. 3. Students will journalize and post adjusting and closing entries. 4. Students will prepare a Post-Closing trail balance. 	<ul style="list-style-type: none"> √ Chapter 10 Terms and Questions √ Notes √ Drill 10-D1, Problem 10-1, 10-M, 10-C, Case Studies, 10-R. √ Chapter 10 Study Guide (graded using school wide rubric #5) 	<ul style="list-style-type: none"> √ Class participation √ Test √ Quiz √ Classwork √ Homework 	Century 21 Accounting