

East Penn School District
Secondary Curriculum

A Planned Course Statement
for
Accounting I

Course # 606 Grade(s) 9-12

Department: Computer and Business Applications

Length of Period (mins.) 41 Total Clock Hours: 126

Periods per Cycle: 6 Length of Course (yrs.) 1

Type of Offering: required elective

Credit: 1

Adopted: 6/8/09

Developed by:
Anne Nero

Description of Course

Course Title: Accounting I

Description: In this course, students are introduced to accounting principles surrounding the basic accounting equation: $\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$. Students will learn the steps of the accounting cycle and apply them to both a sole proprietorship and a partnership. Key areas of study include: analyzing transactions, creating journal entries, maintaining subsidiary ledgers, completing bank reconciliations and preparing financial statements. Automated accounting software will be used to complete a business simulation project at the end of the course.

Goals:

- To present the student with entry-level accounting concepts and skills required for a career in accounting or other business related field
- To prepare students to begin a college, university or vocational program of study in accounting or business related field

Requirements: No prerequisite courses

Text:

Gilbertson, Claudia and Lehman, Mark W. , Century 21 Accounting - General Journal. South-Western Cengage Learning, 2008. (Chapters 1-16, 23)

Key to Levels of Achievement (Listed with each learning objective)

Awareness (A):	Students are introduced to concepts, forms, and patterns.
Learning (L):	Students are involved in a sequence of steps and practice activities which involved further development and allow evaluation of process.
Understanding (U):	Students demonstrate ability to apply acquired concepts and skills to individual assignments and projects on an independent level.
Reinforcement (R):	Students maintain and broaden understanding of concepts and skills to accomplish tasks at a greater level of sophistication.

Unit	Num	Objective	Level	Content	Evaluation	Standard
I. Starting a Proprietorship: Changes that Affect the Accounting Equation (Text Ch 1)	1	Students will: <ul style="list-style-type: none"> ◆ Describe the accounting equation ◆ Explain how business activities change the accounting equation ◆ Explain how transactions change owner’s equity in the accounting equation ◆ Classify accounts as assets, liabilities and owner’s equity ◆ Prepare a beginning balance sheet 	A, L	<ul style="list-style-type: none"> • Classroom discussion • Textbook applications • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> I. Accounting Cycle II. Accounting Process <p style="text-align: center;">PA <i>Career Ed and Work</i></p> 13.2.11 B <p style="text-align: center;"><i>Mathematics</i></p> 2.2.11 A 2.8.11 T 2.5.11 C <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> 1.1.11 C 1.2.11 A 1.1.11 E
II. Analyzing Transactions into Debit and Credit Parts (Text Ch 2)	2	Students will: <ul style="list-style-type: none"> ◆ Use T-Accounts ◆ Analyze how transactions affect accounts ◆ Analyze how transactions affect owner’s equity ◆ List the rules of debit and credit and the normal balance of accounts ◆ Verify the equality of debits and credits 	A, L	<ul style="list-style-type: none"> • Classroom discussion • Textbook applications • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> I. Accounting Cycle II. Accounting Process <p style="text-align: center;">PA <i>Career Ed and Work</i></p> 13.2.11 B <p style="text-align: center;"><i>Mathematics</i></p> 2.2.11 A 2.8.11 T 2.5.11 C <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> 1.1.11 C 1.2.11 A 1.1.11 E
III. Recording Transactions in a General Journal (Text Ch 3)	3	Students will: <ul style="list-style-type: none"> ◆ Analyze journals and source documents ◆ Record journal entries in a general journal to: <ul style="list-style-type: none"> Purchase insurance Buy on account Pay on account Receive cash on account ◆ Start a new journal page 	A, L,U	<ul style="list-style-type: none"> • Classroom discussion • Textbook applications • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> I. Accounting Cycle II. Accounting Process <p style="text-align: center;">PA <i>Career Ed and Work</i></p> 13.2.11 B <p style="text-align: center;"><i>Mathematics</i></p> 2.2.11 A 2.8.11 T 2.5.11 C <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> 1.1.11 C 1.2.11 A 1.1.11 E 1.6.11 D

Unit	Num	Objective	Level	Content	Evaluation	Standard
IV. Posting from a General Journal to a General Ledger (Text Ch 4)	4	Students will: <ul style="list-style-type: none"> ◆ Prepare a chart of accounts ◆ Post journal entries from the general journal to the general ledger ◆ Prove equality of the accounting equation after all entries are posted to the ledger ◆ Prove cash ◆ Make correcting journal entries 	A, L,U	<ul style="list-style-type: none"> • Classroom discussion • Textbook applications • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> <p>I. Accounting Cycle II. Accounting Process</p> <p style="text-align: center;">PA <i>Career Ed and Work</i></p> <p>13.2.11 B</p> <p style="text-align: center;"><i>Mathematics</i></p> <p>2.2.11 A 2.8.11 T 2.5.11 C</p> <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> <p>1.1.11 C 1.2.11 A 1.1.11 E 1.6.11 A</p>
V. Worksheet for a Service Business (Ch 6)	5	Students will: <ul style="list-style-type: none"> ◆ Complete a work sheet including: Trial Balance Adjustment amounts Income Statement and Balance Sheet amounts Net income/loss ◆ Find and correct errors 	A, L,U	<ul style="list-style-type: none"> • Classroom discussion • Textbook applications • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> <p>I. Accounting Cycle II. Accounting Process</p> <p style="text-align: center;">PA <i>Career Ed and Work</i></p> <p>13.2.11 B</p> <p style="text-align: center;"><i>Mathematics</i></p> <p>2.2.11 A 2.8.11 T 2.5.11 C</p> <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> <p>1.1.11 C 1.2.11 A 1.1.11 E</p>
VI. Financial Statements for a Proprietorship (Ch 7)	6	Students will: <ul style="list-style-type: none"> ◆ Prepare an Income Statement ◆ Prepare a Balance Sheet 	A, L,U	<ul style="list-style-type: none"> • Classroom discussion • Textbook applications • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> <p>I. Accounting Cycle II. Accounting Process III. Financial Statements</p> <p style="text-align: center;">PA <i>Career Ed and Work</i></p> <p>13.2.11 B</p> <p style="text-align: center;"><i>Mathematics</i></p> <p>2.2.11 A 2.5.11 C 2.8.11 Q 2.4.11 E 2.8.11 T</p> <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> <p>1.1.11 C 1.2.11 A 1.1.11 E 1.6.11 A</p>

Unit	Num	Objective	Level	Content	Evaluation	Standard
VII. Recording Adjusting and Closing Entries For a Service Business (Ch 8)	7	Students will: <ul style="list-style-type: none"> ◆ Record adjusting entries ◆ Record closing entries ◆ Prepare a Post Closing Trial Balance 	A, L,U	<ul style="list-style-type: none"> • Classroom discussion • Textbook applications • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> I. Accounting Cycle II. Accounting Process <p style="text-align: center;">PA <i>Career Ed and Work</i></p> 13.2.11 B <p style="text-align: center;"><i>Mathematics</i></p> 2.2.11 A 2.8.11 T 2.5.11 C <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> 1.1.11 C 1.2.11 A 1.1.11 E
IX. Journalizing Purchases and Cash Payments (Ch 9)	8	Students will: <ul style="list-style-type: none"> ◆ Journalize purchases in the Purchases Journal ◆ Journalize cash payments in the Cash Payments Journal ◆ Perform additional cash payments journal operations ◆ Total, prove and rule purchases and cash payments journal ◆ Journalize other transactions in the General Journal 	A, L,U	<ul style="list-style-type: none"> • Classroom discussion • Textbook applications • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> I. Accounting Cycle II. Accounting Process <p style="text-align: center;">PA <i>Career Ed and Work</i></p> 13.2.11 B <p style="text-align: center;"><i>Mathematics</i></p> 2.2.11 A 2.8.11 T 2.5.11 C <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> 1.1.11 C 1.2.11 A 1.1.11 E
X. Journalizing Sales and Cash Receipts Using Special Journals (Ch 10)	9	Students will: <ul style="list-style-type: none"> ◆ Journalize sales on account in the Sales Journal ◆ Journalize cash receipts in the Cash Receipts Journal ◆ Total, prove and rule the Sales and Cash Receipts journal ◆ Record transactions in the General Journal 	A, L,U	<ul style="list-style-type: none"> • Classroom discussion • Textbook applications • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> I. Accounting Cycle II. Accounting Process <p style="text-align: center;">PA <i>Career Ed and Work</i></p> 13.2.11 B <p style="text-align: center;"><i>Mathematics</i></p> 2.2.11 A 2.8.11 T 2.5.11 C <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> 1.1.11 C 1.2.11 A 1.1.11 E

Unit	Num	Objective	Level	Content	Evaluation	Standard
XI. Posting to General and Subsidiary Ledgers (Ch 11)	10	Students will: <ul style="list-style-type: none"> ◆ Post to the Accounts Payable Ledger ◆ Post to the Accounts Receivable Ledger ◆ Post to the General Ledger ◆ Prepare a schedule of accounts payable and accounts receivable and verify accuracy ◆ Post special journal totals to the General Ledger ◆ Correct errors in subsidiary ledger accounts 	A, L,U	<ul style="list-style-type: none"> • Classroom discussion • Textbook applications • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> I. Accounting Cycle II. Accounting Process <p style="text-align: center;">PA <i>Career Ed and Work</i></p> 13.2.11 B <p style="text-align: center;"><i>Mathematics</i></p> 2.2.11 A 2.8.11 T 2.5.11 C <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> 1.1.11 C 1.2.11 A 1.1.11 E 1.6.11 A
XII. Distributing Dividends and Preparing a Work Sheet for a Merchandising Business (Ch 14)	11	Students will: <ul style="list-style-type: none"> ◆ Distribute corporate earnings to stockholders ◆ Complete an 8-column work sheet for a merchandising business ◆ Plan and record adjustments for the following accounts: Merchandise inventory Allowance for uncollectible accounts Depreciation ◆ Calculate and record Federal Income Tax 	A, L,U	<ul style="list-style-type: none"> • Classroom discussion • Textbook applications • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> I. Accounting Cycle II. Accounting Process <p style="text-align: center;">PA <i>Career Ed and Work</i></p> 13.2.11 B <p style="text-align: center;"><i>Mathematics</i></p> 2.2.11 A 2.8.11 T 2.5.11 C <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> 1.1.11 C 1.2.11 A 1.1.11 E
XIII. Financial Statements for a Corporation (Text Ch 15)	12	Students will: <ul style="list-style-type: none"> ◆ Prepare: Income Statement Balance Sheet Statement of Stockholder's Equity 	A, L,U	<ul style="list-style-type: none"> • Classroom discussion • Textbook applications • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> I. Accounting Cycle II. Accounting Process III. Financial Statements <p style="text-align: center;">PA <i>Career Ed and Work</i></p> 13.2.11 B <p style="text-align: center;"><i>Mathematics</i></p> 2.2.11 A 2.5.11 C 2.8.11 Q 2.4.11 E 2.8.11 T <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> 1.1.11 C 1.2.11 A 1.1.11 E 1.6.11 A

Unit	Num	Objective	Level	Content	Evaluation	Standard
XIV. Recording Adjusting and Closing Entries for a Corporation (Text Ch 16)	13	Students will: <ul style="list-style-type: none"> ◆ Prepare and record Adjusting and Closing entries ◆ Prepare a Post Closing Trial Balance 	A, L,U	<ul style="list-style-type: none"> • Classroom discussion • Textbook applications • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> I. Accounting Cycle II. Accounting Process <p style="text-align: center;">PA <i>Career Ed and Work</i></p> 13.2.11 B <p style="text-align: center;"><i>Mathematics</i></p> 2.2.11 A 2.8.11 T 2.5.11 C <i>Reading, Writing, Speaking, Listening</i> 1.1.11 C 1.2.11 A 1.1.11 E
XV. Cash Control Systems (Text Ch 5)	14	Students will: <ul style="list-style-type: none"> ◆ Describe checking accounts ◆ Complete a bank reconciliation ◆ Prepare and record associated journal entries ◆ Describe dishonored checks ◆ Explain electronic banking ◆ Explain petty cash and its use ◆ Prepare journal entries to: <ul style="list-style-type: none"> Establish a petty cash fund Replenish a petty cash fund 	A, L,U	<ul style="list-style-type: none"> • Classroom discussion • Textbook applications • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> I. Accounting Cycle II. Accounting Process <p style="text-align: center;">PA <i>Career Ed and Work</i></p> 13.2.11 B <p style="text-align: center;"><i>Mathematics</i></p> 2.2.11 A 2.8.11 T 2.5.11 C <i>Reading, Writing, Speaking, Listening</i> 1.1.11 C 1.2.11 A 1.1.11 E
XVI. Preparing Payroll Records (Ch 12)	15	Students will: <ul style="list-style-type: none"> ◆ Analyze employee time cards ◆ Determine payroll tax withholding ◆ Calculate employee earnings, withholdings, and deductions ◆ Identify gross and net pay ◆ Prepare payroll records and employee checks 	A, L,U	<ul style="list-style-type: none"> • Classroom discussion • Textbook applications • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> I. Accounting Cycle II. Accounting Process IV. Special Applications B. Payroll C. Income Taxation <p style="text-align: center;">PA <i>Career Ed and Work</i></p> 13.1.11 E 13.2.11 C 13.2.11 B 13.3.11 D <p style="text-align: center;"><i>Mathematics</i></p> 2.2.11 A 2.5.11 C 2.5.11 A <i>Reading, Writing, Speaking, Listening</i> 1.1.11 D 1.8.11 B 1.1.11 F

Unit	Num	Objective	Level	Content	Evaluation	Standard
XVII. Payroll Accounting, Taxes, and Reports (Ch 13)	16	Students will: <ul style="list-style-type: none"> ◆ Record payroll ◆ Record employer payroll taxes ◆ Report withholding and payroll taxes ◆ Prepare journal entry to pay employee withholding and payroll taxes 	A, L,U	<ul style="list-style-type: none"> • Classroom discussion • Textbook applications • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> <p>I. Accounting Cycle II. Accounting Process IV. Special Applications B. Payroll C. Income Taxation</p> <p style="text-align: center;">PA <i>Career Ed and Work</i></p> <p>13.1.11 E 13.2.11 C 13.2.11 B 13.3.11 D</p> <p style="text-align: center;"><i>Mathematics</i></p> <p>2.2.11 A 2.5.11 C 2.5.11 A <i>Reading, Writing, Speaking, Listening</i></p> <p>1.1.11 D 1.8.11 B 1.1.11 F</p>
VIII. Accounting for Partnerships (Ch 23)	17	Students will: <ul style="list-style-type: none"> ◆ Define partner, partnership agreement and associated terms ◆ Record initial investments by owners ◆ Record withdrawals of cash and merchandise by owners ◆ Prepare a Distribution of Net Income Statement ◆ Prepare an Owners' Equity Statement ◆ Explain the dissolving of a partnership ◆ Record a gain or loss upon liquidation 	A,L,U	<ul style="list-style-type: none"> • Classroom discussion • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Test/Quizzes • Class work/participation • Homework • Automated Simulation 	<p style="text-align: center;">NBEA <i>Accounting</i></p> <p>I. Accounting Cycle II. Accounting Process III. Financial Statements</p> <p style="text-align: center;">PA <i>Career Ed and Work</i></p> <p>13.2.11 B</p> <p style="text-align: center;"><i>Mathematics</i></p> <p>2.2.11 A 2.5.11 C 2.8.11 Q 2.4.11 E 2.8.11 T</p> <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> <p>1.1.11 C 1.2.11 A 1.1.11 E 1.6.11 A</p>

Unit	Num	Objective	Level	Content	Evaluation	Standard
XVIII. Completing Automated Accounting Simulation (Unique Global Imports)	18	Students will: <ul style="list-style-type: none"> ◆ Interpret source documents ◆ Analyze transactions ◆ Record and post journal entries using automated accounting software ◆ Prepare deposit slips ◆ Complete bank reconciliation ◆ Analyze trial balance reports ◆ Correct errors ◆ Produce supporting schedules from automated accounting software ◆ Complete audit reports 	R	<ul style="list-style-type: none"> • Classroom discussion • Vocabulary reinforcement • Technology integration 	<ul style="list-style-type: none"> • Automated Simulation 	<p style="text-align: center;">NBEA</p> <p style="text-align: center;"><i>Accounting</i></p> <p>I. Accounting Cycle II. Accounting Process IV. Special Applications B. Payroll C. Income Taxation V. Interpretation and Use of Data A. Planning and Control</p> <p style="text-align: center;">PA</p> <p style="text-align: center;"><i>Career Ed and Work</i></p> <p>13.2.11 B 13.3.11 E 13.2.11 C</p> <p style="text-align: center;"><i>Mathematics</i></p> <p>2.2.11 A 2.5.11 C 2.8.11 Q 2.4.11 E 2.8.11 H 2.8.11 T</p> <p style="text-align: center;"><i>Reading, Writing, Speaking, Listening</i></p> <p>1.1.11 C 1.2.11 A 1.1.11 E 1.6.11 A</p>