

# Blackhawk School District

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## CURRICULUM

**Course Title:** Accounting I  
**Course Number:** 0740  
**Grade Level(s):** 11 – 12  
**Length of Period:** 42 minutes  
**Periods Per Week:** 5  
**Length of Course:** 36 weeks  
**Faculty Author(s):** Bill Bacu  
**Credits:** 1  
**Date:** Spring 2009/Revised May '09

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**COURSE DESCRIPTION:** This full-year course is designed for students with a variety of business career goals including accounting, finance, marketing, and information systems, which all require an accounting course in college. Projects and accounting simulations will use both manual and computerized accounting methods including industry based accounting software.

<b>PA Standard</b>	<b>Description</b>
<b>3.7.10.C</b>	<b>Apply basic computer operations and concepts.</b>
<b>3.7.10.D</b>	<b>Utilize computer software to solve specific problems.</b>
<b>1.1.11.F</b>	<b>Understand the meaning of and apply key vocabulary across the various subject areas.</b>
<b>1.2.11.A</b>	<b>Read and understand essential content of informational texts and documents in all academic areas.</b>

<b>Class Resources</b>
<i>Century 21 General Journal Accounting, 8<sup>th</sup> Edition,,</i> Gilbertson, Lehman, Ross, 2006
Accounting Software
Accounting Simulations
Current Microsoft Office Software

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Course Introduction</b>	<b>3 Days</b>	
<ul style="list-style-type: none"> <li>* Classroom Procedures</li> <li>* Attendance Policy</li> <li>* Logging on/off District Computers</li> <li>* Internet and Acceptable Use Policy</li> <li>* Logging into and Accessing Classroll.com</li> <li>* Windows Desktop</li> <li>* Keyboard Shortcuts</li> <li>* File Management and Folders</li> <li>* Using Help and Support</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Starting a Proprietorship</b>	<b>9 Days</b>	
<ul style="list-style-type: none"> <li>* Define accounting terms</li> <li>* Identify accounting concepts and practices</li> <li>* Classify accounts as assets, liabilities, and owner's equity</li> <li>* Analyze how transactions affect accounts</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Analyze Transactions into Debit and Credit Parts</b>	<b>9 Days</b>	
<ul style="list-style-type: none"> <li>* Define accounting terms</li> <li>* Identify accounting practices</li> <li>* Use T accounts to analyze transactions</li> <li>* Analyze how transactions to set up a business affect accounts</li> <li>* Analyze how transactions affect owner's equity accounts</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Recording Transactions in a General Journal</b>	<b>9 Days</b>	
<ul style="list-style-type: none"> <li>* Define accounting terms</li> <li>* Identify accounting concepts and practice</li> <li>* Record in a General Journal</li> <li>* Start a new journal page</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Posting from a General Journal to a General Ledger</b>	<b>9 Days</b>	
<ul style="list-style-type: none"> <li>* Define accounting terms</li> <li>* Identify accounting concepts and practices</li> <li>* Prepare a chart of accounts</li> <li>* Post amounts</li> <li>* Prove cash</li> <li>* Analyze and correcting entries</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Cash Control Systems</b>	<b>9 Days</b>	
<ul style="list-style-type: none"> <li>* Define accounting terms</li> <li>* Identify accounting concepts and practices</li> <li>* Prepare business papers related to checking account</li> <li>* Reconcile a bank statement</li> <li>* Journalize dishonored check and electronic banking transactions</li> <li>* Establish and replenish a petty cash fund</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Work Sheet for a Service Business</b>	<b>9 Days</b>	
<ul style="list-style-type: none"> <li>* Define accounting terms</li> <li>* Identify accounting concepts and practices</li> <li>* Prepare a heading and trial balance</li> <li>* Plan adjustments</li> <li>* Complete a work sheet</li> <li>* Identify selected procedures for finding and correcting errors</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Financial Statements for a Proprietorship</b>	<b>9 Days</b>	
<ul style="list-style-type: none"> <li>* Define accounting terms</li> <li>* Identify accounting concepts and practices</li> <li>* Prepare an income statement</li> <li>* Prepare a balance sheet</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Recording Adjusting and Closing Entries</b>	<b>16 Days</b>	
<ul style="list-style-type: none"> <li>* Define accounting terms</li> <li>* Identify accounting concepts and practices</li> <li>* Record Adjusting Entries</li> <li>* Record Closing Entries</li> <li>* Prepare a post-closing trial balance</li> <li>* Complete Accounting Simulation</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Journalize Purchases and Cash Payments</b>	<b>9 Days</b>	
<ul style="list-style-type: none"> <li>* Define accounting terms</li> <li>* Identify accounting concepts and practices</li> <li>* Journalize purchases of merchandise</li> <li>* Journalize cash payments and cash discounts</li> <li>* Prepare a petty cash report and journalize the reimbursement</li> <li>* Total, prove, and rule a cash payments journal</li> <li>* Start a new cash payments journal page</li> <li>* Journalize purchase returns and allowances</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Journalize Sales and Cash Receipts</b>	<b>9 Days</b>	
<ul style="list-style-type: none"> <li>* Define accounting terms</li> <li>* Identify accounting concepts and practices</li> <li>* Journalize sales on account</li> <li>* Journalize cash receipts</li> <li>* Record sales returns and allowances</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Posting to General and Subsidiary Ledgers</b>	<b>9 Days</b>	
<ul style="list-style-type: none"> <li>* Define accounting terms</li> <li>* Identify accounting practices</li> <li>* Post separate items to an A/P ledger</li> <li>* Post separate items to an A/R ledger</li> <li>* Post separate items to a general ledger</li> </ul>		

* Post special journal column totals to general ledger * Journalize and post correcting entries	
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<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Preparing Payroll Records</b>	<b>9 Days</b>	
<ul style="list-style-type: none"> <li>* Define accounting terms</li> <li>* Identify accounting practices</li> <li>* Complete a payroll time card</li> <li>* Calculate payroll taxes</li> <li>* Complete a payroll register/employees earning card</li> <li>* Prepare payroll checks</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Payroll Accounting, Taxes, and Reports</b>	<b>9 Days</b>	
<ul style="list-style-type: none"> <li>* Define accounting terms</li> <li>* Identify accounting concepts and practices</li> <li>* Analyze payroll transactions and record a payroll</li> <li>* Record employer taxes</li> <li>* Prepare selected payroll tax reports</li> <li>* Pay and record withholding and payroll taxes</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Distribute Dividends and Prepare a Work Sheet for a Merchandising Business</b>	<b>9 Days</b>	
<ul style="list-style-type: none"> <li>* Define accounting terms</li> <li>* Identify accounting concepts and practices</li> <li>* Journalize the declaration/payment of a dividend</li> <li>* Plan work sheet adjustments</li> <li>* Calculate federal income tax/plan the adjustment</li> <li>* Complete a work sheet</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Financial Statements for a Corporation</b>	<b>9 Days</b>	
<ul style="list-style-type: none"> <li>* Define accounting terms</li> <li>* Identify accounting concepts and practices</li> <li>* Prepare and analyze an income statement</li> <li>* Prepare a statement of stockholder's equity</li> <li>* Prepare a balance sheet</li> </ul>		

<b>Course Topic</b>	<b>Proposed Time</b>	<b>Topic Reflection</b>
<b>Recording Adjusting and Closing Entries for a Corporation</b>	<b>15 Days</b>	
<ul style="list-style-type: none"> <li>* Identify accounting concepts and practices</li> <li>* Record adjust entries</li> <li>* Record closing entries for income statement accounts</li> <li>* Record closing entry for dividends</li> <li>* Prepare a post-closing trial balance</li> <li>* Complete Accounting Simulation</li> </ul>		