

BILLINGS PUBLIC SCHOOLS
BUSINESS EDUCATION
Learning Objectives
Accounting I

- I. The learner will develop skills in entry-level business/technology.**
1. The learner will identify a service business organized as a proprietorship.
 2. The learner will know the accounting equation.
 3. The learner will analyze transactions into debit and credit parts.
 4. The learner will record transactions in a general journal.
 5. The learner will post from a general journal to a general ledger.
 6. The learner will complete a check, deposit slip, and reconcile a bank statement.
 7. The learner will record selected transactions related to petty cash.
 8. The learner will complete a worksheet for a service business.
 9. The learner will complete financial statements for a proprietorship.
 10. The learner will record adjusting and closing entries for a service business.
 11. The learner will identify a merchandising business organized as a corporation.
 12. The learner will record purchases and cash payments including discounts, returns, and allowances.
 13. The learner will record sales and cash receipts including sales tax, discounts, returns, and allowances.
 14. The learner will review petty cash short and over transactions.
 15. The learner will post from special journals to the general and subsidiary ledgers.
 16. The learner will analyze payroll transactions and record a payroll, record employer payroll taxes, prepare payroll tax reports, and pay and record withholding and payroll taxes.
 17. The learner will develop internet research skills by exploring modern business topics.
 18. The learner will key and process general journal transactions using computerized accounting software.
- II. The learner will develop skills in problem solving and decision making.**
19. The learner will complete an accounting cycle for a proprietorship using a business simulation.
 20. The learner will complete reinforcement activities.
 21. The learner will complete activities (individual and group) in ethical decision making.
- III. The learner will develop skills in career exploration.**
22. The learner will use the Internet to identify and research careers in accounting.
 23. The learner will research careers and complete a job analysis.
- IV. The learner will demonstrate employability skills.**
24. The learner will demonstrate dependability such as meeting deadlines.
 25. The learner will demonstrate self motivation such as goal setting.
 26. The learner will demonstrate organizational skills such as neatness in work and prioritizing tasks.
 27. The learner will practice and demonstrate appropriate internet use.