



GREAT NECK PUBLIC SCHOOLS

"Where Discovery Leads to Greatness"

#DiscoverGreatness

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Curriculum Profile: Accounting

<u>Department</u>	Business Department
<u>Course Name</u>	Accounting
<u>Course Length</u>	½ year/ Full year
<u>High School Credits</u>	.5 Unit of Credit/ 1 Unit of Credit
<u>Description</u>	Money is not the root of all evil. In the business world it is the way we make exchanges. This course involves business and personal transactions. Through exercises, problem solving, and short projects, students learn to interpret and handle accounts. Calculators are needed. Computers will be used when applicable. Combined with another ½ year of accounting, this course may meet the fourth year mathematics requirement.
<u>Target/eligible students</u>	9-12
<u>State Learning Standards Link(s)</u>	http://www.nysed.gov/curriculum-instruction/career-development-and-occupational-studies-cdos-standards
<u>Primary texts and materials</u>	Book: <i>Century 21 Accounting: Ross, Gilbertson, Lehman, Hanson</i>
<u>Scope/Sequence</u>	
<u>Chapter 1- Starting a Proprietorship</u>	1-1 The Accounting Equation 1-2 How Business Activities Change the Accounting Equation 1-3 Reporting Financial Information on Balance Sheet
<u>Chapter 2-Starting a Proprietorship</u>	2-1 How Transactions Change Owner's Equity on Balance Sheet 2-2 Reporting a Changed Accounting Equation on Balance Sheet
<u>Chapter 3-Analyzing Transactions into Debit and Credit Parts</u>	3-1 Using T-Accounts 3-2 Analyzing how Transactions Affect Accounts 3-3 Analyzing how Transactions Affect Owner's Equity Accounts
<u>Chapter 4-Recording Transactions in a General Journal</u>	4-1 Journals, Source Documents, Recording Entries 4-2 Journalizing, Buying/Paying on Account 4-3 Journalizing, Owner's Equity, Receiving Cash on Account 4-4 Starting a New Journal Page
<u>Chapter 5-Posting From A General Ledger</u>	5-1 Prepare a Chart of Accounts 5-2 Posting from General Journal to General Ledger 5-3 Completed General Ledger, Correcting Entries
<u>Chapter 6-Cash Control Systems</u>	6-1 Checking Accounts 6-2 Bank Reconciliation 6-3 Dishonored Checks/Electronic Banking 6-4 Petty Cash
<u>Chapter 7-Worksheet for A Service Business</u>	7-1 Creating a Worksheet 7-2 Planning/Adjusting Entries 7-3 Financial Statements Information 7-4 Finding/Correcting Errors
<u>Chapter 8-Financial Statements for a Proprietorship</u>	8-1 Preparing an Income Statement 8-2 Balance Sheet Information on a Worksheet
<u>Additional Notes</u>	