

# Accounting I

**Local Course #:** 81610

**State Course ID:** 13016600

## **Course Description:**

Students investigate the field of accounting, including how it is impacted by industry standards as well as economic, financial, technological, international, social, legal, and ethical factors. Students reflect on this knowledge as they engage in the process of recording, classifying, summarizing, analyzing, and communicating accounting information. Students formulate and interpret financial information for use in management decision making.

## **Link to TEKS:**

[https://texas-sos.appianportalsgov.com/rules-and-meetings?\\$locale=en\\_US&interface=VIEW\\_TAC\\_SUMMARY&queryAsDate=08%2F05%2F2025&recordId=225517](https://texas-sos.appianportalsgov.com/rules-and-meetings?$locale=en_US&interface=VIEW_TAC_SUMMARY&queryAsDate=08%2F05%2F2025&recordId=225517)

## **First 9 Weeks Major Topics:**

Mini Unit: Employability & Professionalism

Chapter 1 - Starting a Proprietorship: Changes That Affect the Accounting Equation

Chapter 2 - Analyzing Transactions into Debit and Credit Parts

Chapter 3 - Journalizing Transactions

Chapter 4 - Posting to a General Ledger

## **Second 9 Weeks Major Topics:**

Mini Unit: Explore Careers in Accounting

Chapter 5 - Cash Control Systems

Chapter 6 - Work Sheet and Adjusting Entries for a Service Business

Chapter 7 - Financial Statements for a Proprietorship

Chapter 8 - Recording Closing Entries and Preparing a Post-Closing Trial Balance for a Service Business

## **Third 9 Weeks Major Topics:**

Mini Unit: Fraud in Accounting

Chapter 9 - Accounting for Purchases and Cash Payments

Chapter 10 - Accounting for Sales and Cash Receipts

Chapter 11 - Accounting for Transactions Using a General Journal

Chapter 12 - Preparing Payroll Records

Chapter 13 - Accounting for Payroll and Payroll Taxes

**Fourth 9 Weeks Major Topics:**

Chapter 14 - Accounting for Uncollectible Accounts Receivable

Add-on Unit - Inventory Management

NOCTI Review

NOCTI Certification Exam