

Course Title:	Accounting I Part A (A)
Grade(s):	9-12

Course Description
The first semester of Accounting presents the principles of double-entry accounting. Students learn the skill of preparing and interpreting accounting records for a service business organized as a proprietorship. The accounting cycle and preparation of financial records are prepared.
Approved Curricular Materials/Textbook(s)
Century 21 Accounting 11e (Cengage online materials)

Unit Title	Unit Description (Include Unit Objectives)	Unit Pacing
Unit 1: Starting a Proprietorship — Changes that Affect the Accounting Equation	Students will explain the structure and purpose of a proprietorship. Students will identify how business transactions affect the accounting equation. Students will analyze changes in assets, liabilities, and equity from business events.	3 weeks
Unit 2: Analyzing Transactions into Debit and Credit Parts	Students will apply the rules of debits and credits to business transactions. Students will classify accounts as assets, liabilities, or equity. Students will analyze the impact of transactions on the accounting equation.	2 weeks
Unit 3: Journalizing	Students will record business transactions in a general journal accurately.	2 weeks

Transactions	Students will apply proper debit and credit rules in journal entries. Students will explain the purpose of a journal in the accounting cycle.	
Unit 4: Posting to a General Ledger	Students will post journal entries to the appropriate general ledger accounts. Students will verify ledger balances for accuracy. Students will explain the connection between journal entries and the ledger.	3 weeks
Unit 5: Cash Control Systems	Students will analyze the importance of cash controls in a business. Students will apply procedures for managing and recording cash transactions. Students will prepare cash reports and reconcile cash accounts.	2 weeks
Unit 6: Worksheet and Adjusting Entries for a Service Business	Students will prepare a worksheet to organize financial information. Students will record adjusting entries for accurate financial reporting. Students will analyze the impact of adjustments on financial statements.	3 weeks
Unit 7: Financial Statements for a Proprietorship	Students will prepare key financial statements: income statement, statement of owner's equity, and balance sheet. Students will analyze financial data to assess business performance. Students will explain how financial statements reflect the accounting equation.	2 weeks

Unit 8: Recording Closing Entries and Preparing a Post-Closing Trial Balance for a Service Business	Students will prepare closing entries to reset temporary accounts. Students will prepare a post-closing trial balance to verify ledger balances. Students will explain the purpose of closing entries in the accounting cycle.	3 weeks
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