

Course Title:	Accounting I Part A (H)
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 completed. Students enrolled in Accounting for Honors credit will be responsible for additional assignments throughout the semester. Students enrolled in the Honors Accounting course will be required to complete additional formative and more in-depth summative assessments that focus on applying a deeper understanding of the concepts and transactions that are covered throughout the course.
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. Students will evaluate real-world business scenarios to determine how multiple transactions affect a proprietorship's financial position.	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.	2 weeks

	Students will analyze the impact of transactions on the accounting equation. Students will design solutions for complex transaction scenarios, justifying account classifications.	
Unit 3: Journalizing Transactions	Students will record business transactions in a general journal accurately. Students will apply proper debit and credit rules in journal entries. Students will explain the purpose of a journal in the accounting cycle. Students will create multi-step journal entries for challenging, real-life business cases and justify their approach.	2 weeks
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. Students will analyze ledger discrepancies and develop strategies to correct them.	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. Students will evaluate internal control weaknesses and propose improvements for cash management.	2 weeks
Unit 6: Worksheet and	Students will prepare a worksheet to organize financial information.	3 weeks

Adjusting Entries for a Service Business	Students will record adjusting entries for accurate financial reporting. Students will analyze the impact of adjustments on financial statements. Students will solve complex adjustment scenarios and explain their reasoning.	
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. Students will evaluate the financial health of a business using statement analysis and make recommendations.	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. Students will synthesize accounting cycle data to identify potential errors or areas for business improvement.	3 weeks