

CFISD Accounting I

Scope and Sequence

Endorsement: Business & Industry**Cluster:** Business, Marketing & Finance**Meets advanced course requirement?** YES ▾**Program of Study:** Accounting & Financial Services**Meets foundation requirement for math, science, fine arts, English, LOTE?** NO ▾**Course Description:**

Accounting helps individuals and businesses manage their money. This course is one of the fastest-growing and highly compensated areas of business. This course includes the complete accounting cycle, end-of-period statements, bank reconciliation, payrolls, and petty cash. Upon completion, students should be able to demonstrate an understanding of accounting principles and apply those skills to a business organization.

TEKS link

- 1 credit
- Grades 10-12
- Lab supplies or fee may be required
- Required prerequisites: Geometry
- Recommended prerequisites: Principles of Business, Marketing, and Finance

Industry Certification/Credential: NOCTI - Accounting Foundations**TEA recognized IBC (to count toward program of study completion)?** YES ▾

Instructional Units	Grading Period
- Unit 1: Starting a Proprietorship: Changes That Affect the Accounting Equation - Unit 2: Analyzing Transactions into Debit and Credit Parts - Unit 3: Recording Transactions in a General Journal - Unit 4: Posting from a General Journal to a General Ledger - Unit 5: Cash Control Systems	N1 (fall)
- Unit 6: Worksheet for a Service Business - Unit 7: Financial Statements for a Proprietorship - Unit 8: Recording Adjusting and Closing Entries for a Service Business	N2 (fall)
- Unit 9: Journalizing Purchases and Cash Payment - Unit 10: Journalizing Sales and Cash Receipts Using Special Journals - Unit 11: Posting to General and Subsidiary Ledgers - Unit 14: Distributing Dividends and Preparing a Worksheet for a Merchandising Business	N3 (spring)
- Unit 15: Financial Statements for a Corporation - Unit 16: Recording Adjusting and Closing Entries for a Corporation - Unit 12: Preparing payroll records - Unit 13: Payroll Accounting, Taxes, and Reports - NOCTI - Accounting Foundations (By April 30th)	N4 (spring)

Primary Instructional Materials: MindTap Century 21 Accounting 10E – General Journal, Cengage ISBN 978-1-285-51370-6

Supplementary Instructional Materials: <http://cte.unt.edu/finance/accounting-1/> and <http://www.funderburkcpa.com/uil/exams>