10-12 Accounting I Syllabus Outline

Mrs. Karamzin - LDHS

2026 - 2027

Dear Parents and Guardians,

Welcome to Accounting I at Lake Dallas High School! This syllabus outlines the course plan for your child's class this semester, including key topics, expectations, and how you can support their success. As required by Texas law (Senate Bill 12), this document serves as the instructional plan and is available for your review. I look forward to working with you and your child!

Contact Information

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Course Overview

Your child will study the following topics in Accounting I, based on Texas state standards (TEKS):

1. **Introduction to Accounting I - First Days of School**
   - Learning objectives: Building relationships with students
   - Activities: Syllabus review, nameplates and introductions, All About Me Survey
2. **Unit 1: Accounting Industry**
   - Learning objectives: The student communicates an understanding of the accounting industry.The student uses career planning concepts, tools, and strategies to explore accounting careers.
   - Activities: Student to describe the purpose of accounting and financial reporting. The student explore careers in accounting, including education requirements, roles, and responsibilities of certified public accountants, general ledger accountants, management accountants, auditors,

government accountants, international accountants, forensic accountants, and senior management in accounting. Review and assessment.

3. **Unit 2: Accounting Cycle: Service Business**

    - Learning objectives: The student uses equations, graphical representations, accounting tools, strategies, and automated systems in real-world situations to maintain, monitor, control, and plan the use of financial resources. The student will complete an accounting cycle for a service business.

    - Activities: Students analyze the effects of transactions on the accounting equation and use T accounts to analyze transactions. Students journalize and post adjusting and closing entries Completed notes, unit activity, review and assessment.

4. **Unit 3: Accounting Cycle: Corporation**

    - Learning objectives: The student uses equations, graphical representations, accounting tools, strategies, and automated systems in real-world situations to maintain, monitor, control, and plan the use of financial resources. The student will complete an accounting cycle for a service business.

    - Activities: Students illustrate the accounting cycle Students analyze the effects of transactions on the accounting equation and use T accounts to analyze transactions. Completed notes, unit activity, review and assessment.

5. **Unit 4: Accounting for Business Stability**

    - Learning objectives: The student performs specialized accounting functions for a corporation and completes an accounting cycle.
    - Activities: Students complete a work sheet for a corporation, including calculating adjustments for depreciation, merchandise inventory, and federal taxes. Completed notes, unit activity, review and assessment.

6. **Unit 5: Accounting Fundamentals: Cash Controls**

    - Learning objectives: The student analyzes cash controls.

    - Activities: Students will explain cash control procedures such as bank account access, dual control, timely account reconciliations, and security of check stock Completed notes, unit activity, review and assessment.

7. **Unit 6: Accounting Fundamentals: Journals**

    - Learning objectives: The student performs accounting functions for a merchandising business. The student is expected to explain the nature of special journals and recording transactions in special journals.
    - Activities: Students explain the nature of special journals and recording transactions in special journals. Completed notes, unit activity, review and assessment.

8. **Unit 7: Accounting Fundamentals: Accounts Payable**

    - Learning objectives: The student performs accounts payable functions.

    - Activities: Students analyze purchase transactions. Students post to an accounts payable subsidiary ledger. Completed notes, unit activity, review and assessment.

9. **Unit 8: Accounting Fundamentals: Accounts Receivable**

- Learning objectives: The student performs accounts receivable functions.

- Activities: Students analyze the impact of accounts receivable on the balance sheet and cash flow statements. Students explain the nature of accounts receivable. Completed notes, unit activity, review and assessment.

10. **Unit 9: Accounting Fundamentals: Inventory**

- Learning objectives: The student investigates merchandise inventory to determine the impact on a company's financial position.

- Activities: Students discuss the importance of merchandise inventory to a corporation, including the benefits of determining the most efficient inventory levels. Students calculate the cost of inventory, including the First In, First Out (FIFO) method, Last In, First Out (LIFO) method, weighted average method, and the Gross Profit method of estimating inventory. Completed notes, unit activity, review and assessment.

11. **Unit 10: Accounting Laws & Regulations**

- Learning objectives: The student describes laws and regulations in order to manage business operations and transactions in accounting.

- Activities: Students describe regulation of accounting. Students identify and analyze historical events that led to the regulation of accounting such as the fall of Enron; WorldCom; Tyco International, Ltd.; Adelphia Communications; and Arthur Andersen. Completed notes, unit activity, review and assessment.

Thank you for supporting your child's education! Feel free to contact me with questions.

Sincerely,

Liana Karamzin