

Accounting I YAG

One Credit | Single-Blocked | Full Year | 36 Weeks (4 Grading Periods) | Recommended Grades 10–12

Course Information: ACC = §127.256 Accounting I. Recommended prerequisite: Principles of Business, Marketing, and Finance. CTE Employability Skills §127.15(d)(1) are integrated throughout. Students investigate accounting careers and standards while recording, classifying, summarizing, analyzing, and communicating financial information for service, merchandising, and corporate settings. ACCESS may support accounting career exploration, credential research, postsecondary planning, and professional portfolio development.

GP	Wks	Unit & Focus	Major Learning Tasks & Assessments	Integrated TEKS	Extension Activities
1	1–2	Unit 1 – Accounting Industry, GAAP, Ethics & Careers	• Explain the purpose of accounting and financial reporting and its impact on industry • Describe Generally Accepted Accounting Principles (GAAP) • Analyze ethical/social responsibility and professional expectations in accounting • Explore accounting careers, education requirements, roles and responsibilities • Research accounting licenses/certifications including CPA and CMA	• ACC1(A–C), ACC2(A–C) • CTE ES §127.15(d)(1)	• ACCESS: accounting career pathways • CPA/CMA credential research • Professional ethics case
1	3–5	Unit 2 – Accounting Equation, Transactions & General Journal	• Illustrate the accounting cycle for a service business • Analyze transactions using the accounting equation and T accounts • Prepare a chart of accounts • Journalize transactions in a general journal • Use accounting technology to check accuracy and organize financial data	• ACC3(A–D), ACC12(A) • CTE ES §127.15(d)(1)	• Transaction-analysis lab • T-account challenge • Accounting software introduction
1	6–9	Unit 3 – General Ledger, Trial Balance & Work Sheet	• Post general-journal entries to general ledger accounts • Prepare a trial balance and identify/correct errors • Prepare accounting work sheets • Analyze how account balances flow through the accounting cycle • Apply attention to detail and problem-solving to accounting records	• ACC3(E–G), ACC12(A) • CTE ES §127.15(d)(1)	• Ledger posting simulation • Error-detection challenge • Work-sheet application
2	10–12	Unit 4 – Adjusting/Closing Entries & Financial Statements	• Journalize and post adjusting entries • Prepare income statement and balance sheet and appropriate equity statements • Journalize and post closing entries • Prepare a post-closing trial balance • Interpret financial statements to communicate business performance	• ACC3(H–J), ACC12(A) • CTE ES §127.15(d)(1)	• Financial-statement project • Closing-cycle practice • Management decision scenario
2	13–15	Unit 5 – Cash Controls & Banking Activities	• Explain internal cash-control procedures including access, dual control, reconciliation and check-stock security • Prove cash and reconcile bank statements • Establish and replenish petty cash and record related entries • Journalize/post banking activities • Explain benefits of electronic funds transfer	• ACC4(A–E)	• Bank reconciliation lab • Petty-cash simulation • Internal-control audit
2	16–17	Unit 6 – Merchandising & Special Journals	• Explain the nature and purpose of special journals • Record merchandising transactions in appropriate special journals • Connect merchandising transactions to general-ledger accounts • Compare service-business and merchandising-business accounting processes • Use technology to organize transaction data	• ACC5, ACC12(A) • ACC3 reinforcement	• Special-journal practice set • Merchandising case • Technology application
2	18	Semester 1 Exam – Accounting I	• Cumulative written/performance assessment • Complete selected stages of a service-business accounting cycle • Analyze financial records and communicate conclusions	• Cumulative: ACC1–5, ACC12(A) • CTE ES §127.15(d)(1)	• Targeted review/remediation

3	19–21	Unit 7 – Accounts Payable	• Maintain vendor files and analyze purchase transactions • Post to accounts payable subsidiary ledgers • Process invoices for payment • Prepare a schedule of accounts payable • Analyze effects of accounts payable on the balance sheet and cash flow statement	• ACC6(A–F) • CTE ES §127.15(d)(1)	• Vendor-file simulation • AP subsidiary-ledger lab • Cash-flow analysis
3	22–24	Unit 8 – Accounts Receivable	• Explain accounts receivable and maintain customer files • Analyze sales transactions and post to accounts receivable subsidiary ledgers • Process sales orders, returns, allowances and customer payments • Process/determine uncollectible accounts and prepare an accounts receivable schedule • Analyze effects of accounts receivable on balance sheet and cash flow	• ACC7(A–J) • CTE ES §127.15(d)(1)	• Customer-account simulation • Aging/uncollectible analysis • AR schedule project
3	25–27	Unit 9 – Merchandise Inventory & Valuation	• Explain inventory importance and efficient inventory levels • Compare periodic and perpetual inventory methods and related records/POS systems • Calculate inventory cost using FIFO, LIFO, weighted average and gross-profit estimation • Analyze how inventory valuation methods affect net income and gross profit • Use technology to compare inventory scenarios	• ACC8(A–D), ACC12(A)	• Inventory-method comparison • POS/inventory case • Gross-profit analysis
4	28–30	Unit 10 – Payroll Accounting	• Interpret time cards and maintain employee earnings records/registers • Calculate gross earnings, withholdings and net pay • Journalize salary expenses • Calculate employer payroll taxes and journalize payroll-tax expenses • Discuss payroll tax forms/reports and analyze payroll effects on expenses/net income	• ACC9(A–H) • CTE ES §127.15(d)(1)	• Payroll register simulation • Payroll-tax calculations • Net-income impact analysis
4	31–33	Unit 11 – Corporate Accounting & Corporate Cycle	• Analyze articles of incorporation and journalize stock issuance • Compute dividends payable on stock • Complete a corporate work sheet with depreciation, inventory and federal-tax adjustments • Prepare corporate financial statements including stockholders' equity/retained earnings • Explain internal controls and perform tax-accounting recordkeeping functions	• ACC10(A–G) • ACC12(A)	• Corporate cycle practice set • Stock/dividend application • Internal-control review
4	34–35	Unit 12 – Accounting Regulation, Technology & Accounting Simulation	• Describe accounting regulation and analyze historical compliance failures • Explain Sarbanes-Oxley, SEC responsibilities and state regulation • Research a significant compliance/regulatory case using valid and reliable sources and determine applicable laws/regulations • Use accounting technology/data mining and complete an accounting-cycle simulation • Prepare an oral presentation analyzing simulation results with correct conventions and source citations	• ACC11(A–F), ACC12(A–C) • CTE ES §127.15(d)(1)	• Regulatory case study • Full accounting simulation • ACCESS: accounting/postsecondary plan
4	36	Semester 2 Exam & Accounting Simulation Showcase	• Cumulative written/performance assessment • Complete and analyze an integrated accounting-cycle application • Present simulation findings and reflect on accounting career/technical competencies	• Cumulative: ACC1–12 • CTE ES §127.15(d)(1)	• Stakeholder showcase

Accounting I TEKS Coverage Checklist

Coverage verification: All 12 Accounting I strands and every student expectation are intentionally addressed. CTE Employability Skills §127.15(d)(1) are integrated throughout the course.

Strand	Student Expectations	YAG Placement	Coverage
ACC1	A–C	Unit 1	100%
ACC2	A–C	Unit 1	100%
ACC3	A–J	Units 2–4; reinforced Unit 6	100%
ACC4	A–E	Unit 5	100%
ACC5	Single expectation	Unit 6	100%
ACC6	A–F	Unit 7	100%
ACC7	A–J	Unit 8	100%
ACC8	A–D	Unit 9	100%
ACC9	A–H	Unit 10	100%
ACC10	A–G	Unit 11	100%
ACC11	A–F, including F(i–iv)	Unit 12	100%
ACC12	A–C	Units 2–4, 6, 9, 11–12	100%
CTE Employability	§127.15(d)(1)	Integrated throughout	100%

Implementation Notes

- Accounting I is a one-credit, full-year course recommended for Grades 10–12 with Principles of Business, Marketing, and Finance as the recommended prerequisite.
- Instruction should emphasize accurate accounting practice, authentic source documents, technology use, analysis of financial information, professional communication, ethics, and internal controls.
- Students should complete accounting-cycle simulations and practice sets that progressively integrate service, merchandising, accounts payable/receivable, inventory, payroll, and corporate accounting applications.
- Weeks 18 and 36 are reserved for cumulative semester exams. No instructional unit crosses the semester boundary, and no calendar-specific dates are included.