

DEPARTMENT: BUSINESS EDUCATION	COURSE TITLE: ACCOUNTING I COURSE NUMBER: 561
GRADE(S): 10-12	PRE-REQUISITES (IF ANY): SUCCESSFUL COMPLETION OF GRADE NINE MATH

UNIT	LENGTH	CONTENT	SKILLS	METHODS OF ASSESSMENT	FRAMEWORK STRAND(S) & STANDARD(S)
Accounting as a Career	2 weeks	<ul style="list-style-type: none"> Different types of accounting professions and related careers How to apply accounting principles to evaluate the needs of organizations and individuals and to make decisions Education and experience requirements to become a Certified Public Accountant (CPA) and available student scholarships How auditors apply critical thinking skills in fraudulent situations 	<p>Students will:</p> <ul style="list-style-type: none"> Explain employment opportunities and job responsibilities in private, public, government, and non-for-profit accounting professions. Identify the variety of services that a CPA provides. Identify the appropriate CPA service needed by a company or individual. Use the Internet to research requirements for becoming a CPA according to various State Board of Accountancy laws, to identify accounting and non-accounting courses required to earn a bachelor's degree in a School of Business Administration at a college or university, and to identify scholarships available to students. For the case study, identify suspects, evidence, and "means, opportunity, and motive," for each suspect. 	<ul style="list-style-type: none"> Is Accounting for You? activity sheet Discussions CPA activity sheet Discussions Research paper on the CPA profession Cooperative Learning—case study detailing the sequence of events that led to conviction of individuals involved in a business corruption case (presentation visuals required) Discussions 	<p>ELA: 2.5, 2.6, 19.26, 19.27, 19.30, 24.5, 24.6</p> <p>ITRS: 1.25, 2.5, 3.3, 3.6</p>
Accounting for a Service Business Organized as a Proprietorship and a Partnership	16 weeks	<ul style="list-style-type: none"> Steps in the accounting cycle and the purpose of each step Services provided by banking institutions their business applications 	<ul style="list-style-type: none"> Define accounting and explain the purpose of the accounting system. Demonstrate an understanding of the fundamental accounting equation. <p>Students will:</p> <ul style="list-style-type: none"> Describe the purposes of revenue, expense, and drawing accounts and illustrate the effects on owner's equity. Identify a variety of source documents. Analyze business transactions using source documents and describe the effect on the accounting equation. Explain the double-entry system of accounting and apply debit and credit rules when analyzing business transactions. Journalize business transactions. Explain the purpose of a journal and its relationship to the ledger through postings. Prepare a worksheet and explain its uses. 	<ul style="list-style-type: none"> Application activities Audit tests on completed applications Discussions Notebook Objective chapter and unit tests Portfolio Problem style chapter tests Simulations Written analysis of data collected 	<p>ELA: 19.26, 19.27, 19.30, 20.5, 21.8, 21.9, 22.9 & 22.10</p> <p>ITRS: 2.5, 3.3, 3.6</p> <p>MA: 10N4, 10D1, 12D2</p>

			<ul style="list-style-type: none"> Analyze the trial balance to determine necessary adjustments to prepare financial statements. Prepare and explain the purposes of each financial statement and describe the way they articulate with each other. Explain the purposes of the closing process, journalize and post adjusting and closing entries, and prepare a post-closing trial balance. Review banking vocabulary and identify the specific details of business-related banking forms/documents. Write checks and review the path of a check from the writing process to return to the originator. Demonstrate and explain endorsement styles. Identify parts of a bank statement. Prepare a bank statement reconciliation and make necessary journal entries. 		
Automated Accounting	4 weeks	<ul style="list-style-type: none"> Advantages of using technology to maintain accounting records How to record and process computational data accurately through logical completion of financial records and business transactions 	<p>Students will:</p> <ul style="list-style-type: none"> Survey area businesses to determine the type of software used and why. Gather additional information from sources such as the Internet, computer software literature and community members. Prepare, interpret and analyze financial statements. Prepare and maintain payroll records. 	<ul style="list-style-type: none"> Application activities Audit tests on completed applications Discussions Notebook Portfolio Simulations Written analysis of data collected 	<p>ELA: 19.26, 19.27, 19.30, 20.5, 21.8, 21.9, 22.9, 22.10</p> <p>ITRS: 1.12, 1.13, 1.15, 1.16, 3.8</p>
Ethics in Accounting	2 weeks	<ul style="list-style-type: none"> How ethics affect business Factors that define ethical business behavior Defining, developing and applying a code of ethics to various business issues 	<p>Students will:</p> <ul style="list-style-type: none"> Identify the characteristics embodied in ethical actions. Identify business actions as ethical or unethical using an ethical decision-making model. Identify the characteristic(s) that is violated, thus rendering an action unethical. 	<ul style="list-style-type: none"> Ethics and Professional Behavior activity sheet Discussions Written analysis comparing and contrasting legal and illegal behavior to ethical and unethical behavior 	<p>ELA: 19.26, 19.27, 19.30, 21.8, 21.9, 22.9, 22.10</p>