

Course Title: Accounting 1
Credit / Hours: 1 credit

Board Approval Date: June, 2011

Course Description:

This course focuses on mastery of the National Standards for Business Education for Accounting. In this course, students will become familiar with generally-accepted accounting principles and procedures, double-entry accounting, the use of journals and ledgers, adjusting and closing entries, preparation of financial statements and completion of the accounting cycle for both service and merchandising businesses. First year accounting provides the theory and skills necessary to keep financial records both manually and with the use of computers. This course provides a basic accounting knowledge for students planning to enter college and pursue a career in a business-related field, students desiring entry-level employment, and students who plan to own and operate their own business.

Learning Activities / Modes of Assessment:

Large group instruction	Tests and Quizzes
Workbook pages	Student response and teacher observation
Small group work	Projects
Computer simulations	Reinforcement activities
Computer problems	Study guides and recycling problems
Audit tests	Bell ringers

Instructional Resources:

South-Western/Cengage Learning. *Multicolumn Journal, Century 21 Accounting, 9E.* Gilbertson and Lehman.

South-Western/Cengage Learning. *Multicolumn Journal, Century 21 Accounting, 7E.* Ross, Gilbertson, Lehman, and Hanson.

Working Papers, study guides and recycling problems for 9th and 7th editions of texts.

Accounting software for 7th, 8th, and 9th editions of texts.

Course Pacing Guide

Course: **Accounting 1**

Course Unit (Topic)	Length of Instruction (Days/Periods)
1. Introduction to Accounting	6 Days
2. Account Classifications and the Basic Accounting Equation	12 Days
3. Journalizing and Posting	20 Days
4. Cash Control Systems	9 Days
5. The Worksheet and Financial Statements	20 Days
6. Adjusting and Closing Entries	10 Days
7. Special Journals and Subsidiary Ledgers	25 Days
8. Payroll and Payroll Taxes	16 Days
9. Presentation and Simulation	30 Days