

Haddon Township High School
Course Overview

Subject Area: Business Education

Course Name: Accounting I

Summary: This course is designed to enable students to learn how to set up and maintain financial records, prepare financial statements, use a variety of business forms and online software. Students will have an opportunity to engage in real-life accounting simulations. Also, students will use bookkeeping software to implement to the course concepts and objectives. This course is valuable to all students entering the business world, whether they enter the work force immediately after high school or pursue a college education.

Unit Title	Student Learning Target	Standards	Resources	Assessment
Unit 1: Accounting for a Service Business organized as a Proprietorship	<ul style="list-style-type: none"> • Be able to identify accounting concepts and practices related to starting a service business organized as a proprietorship. • Be able to classify accounts as assets, liabilities, or owner's equity and demonstrate their relationships in the accounting equation. • Be able to prepare a balance sheet for a service 	<p>9.1 21st-Century Life and Career Skills: All students will demonstrate the creative, critical thinking, collaboration, and problem-solving skills needed to function successfully as both global citizens and workers in diverse ethnic and organizational cultures.</p> <p>9.2 Personal Financial Literacy: All students will</p>	<p>Textbook</p> <p>Workbook</p> <p>Mac Dual Boot Computers</p> <p>PowerPoint Presentations</p> <p>Bookkeeping Software</p> <p>Microsoft Office Software</p>	<p>Warm-ups/pre-learning questions</p> <p>Q & A/class discussion</p> <p>Quizzes/Tests</p> <p>Projects</p> <p>Class Work</p> <p>Closing Activities/exit cards</p>

	<p>business/proprietorship.</p> <ul style="list-style-type: none"> • Be able to identify accounting practices related to analyzing transactions into debit and credit parts. • Be able to use T accounts to analyze transactions showing which accounts are debited or credited for each transaction. • Be able to identify accounting concepts and practices related to journalizing transactions. • Be able to identify accounting concepts and practices related to posting from a journal to a general ledger. • Be able to prepare a chart of accounts for a service business/proprietorship. • Be able to complete a work sheet for a service business/proprietorship. • Be able to prepare an income statement for a 	<p>develop skills and strategies that promote personal and financial responsibility related to financial planning, savings, investment, and charitable giving in the global economy.</p>		
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	<p>service business/proprietorship and analyze an income statement using component percentages.</p> <ul style="list-style-type: none"> • Be able to identify accounting concepts and practices related to adjusting and closing entries for a service business/proprietorship and prepare a post-closing trial balance. 			
Unit 2: Accounting for a Merchandising Business organized as a Partnership	<ul style="list-style-type: none"> • Be able to identify accounting concepts and practices related to purchases and cash payments for a merchandising business. • Be able to journalize purchases of merchandise for cash and on account, and buying supplies. • Be able to post to a general ledger from a journal, post to an accounts payable ledger, and post to an 	<p>9.1 21st-Century Life and Career Skills: All students will demonstrate the creative, critical thinking, collaboration, and problem-solving skills needed to function successfully as both global citizens and workers in diverse ethnic and organizational cultures.</p> <p>9.2 Personal Financial Literacy: All students will develop skills and</p>	<p>Textbook</p> <p>Workbook</p> <p>Mac Dual Boot Computers</p> <p>PowerPoint Presentations</p> <p>Bookkeeping Software</p> <p>Microsoft Office Software</p>	<p>Warm-ups/pre-learning questions</p> <p>Q & A/class discussion</p> <p>Quizzes/Tests</p> <p>Projects</p> <p>Class Work</p> <p>Closing Activities/exit cards</p>

	<p>accounts receivable ledger and verify the accuracy of accounting records.</p> <ul style="list-style-type: none">• Be able to identify accounting practices related to payroll records, complete a payroll time card, calculate payroll taxes, complete a payroll register and an employee earnings record, and finally prepare payroll checks.• Be able to plan adjustments on a work sheet and complete the final work sheet for a merchandising business.• Be able to prepare an income statement and balance sheet for a merchandising business.• Be able to prepare a distribution of net income statement and an owners' equity statement for a	<p>strategies that promote personal and financial responsibility related to financial planning, savings, investment, and charitable giving in the global economy.</p>		
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	<p>merchandising business/partnership.</p> <ul style="list-style-type: none">• Be able to record adjusting and closing entries for income statement accounts.• Be able to record closing entries for net income or loss and partners' drawing accounts. <p>Be able to prepare a post-closing trial balance.</p>			
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