

## CFISD Accounting I Scope and Sequence

**Course Description:**

Accounting helps individuals and businesses manage their money. This course is one of the fastest growing and highly compensated areas of business. This course includes the complete accounting cycle, end-of-period statements, bank reconciliation, payrolls, and petty cash. Upon completion, students should be able to demonstrate an understanding of accounting principles and apply those skills to a business organization. (1 Credit).

- Grades 10 - 12
- Strongly recommended for all students wanting to pursue a degree in Business
- Required prerequisite: Geometry, Grades 10 – 12
- Recommended prerequisite: Principles of Business, Marketing, and Finance
- Lab Supplies or fee may be required

TEKS

Cluster: Finance

Endorsement: Business & Industry

- Meets advanced course requirement (Y/N): Y
- Meets foundation requirement for math, science, fine arts, English, LOTE (Y/N-area): N

Industry Certification/Credentials: N/A

Instructional Units	Pacing
<p><b>1<sup>st</sup> Semester</b></p> <p>Unit 1: Starting a Proprietorship: Changes That Affect the Accounting Equation</p> <p>Unit 2: Analyzing Transactions into Debit and Credit Parts</p> <p>Unit 3: Recording Transactions in a General Journal</p> <p>Unit 4: Posting from a General Journal to a General Ledger</p> <p>Unit 5: Cash Control Systems</p> <p>Unit 6: Work Sheet for a Service Business</p> <p>Unit 7: Financial Statements for a Proprietorship</p> <p>Unit 8: Recording Adjusting and Closing Entries for a Service Business</p> <p>Simulation: Teacher Choice*</p>	<p>1<sup>st</sup> grading pd</p>        <p>2<sup>nd</sup> grading pd</p>
<p><b>2<sup>nd</sup> Semester</b></p> <p>Unit 9: Journalizing Purchases and Cash Payments</p> <p>Unit 10: Journalizing Sales and Cash Receipts Using Special Journals</p> <p>Unit 11: Posting to General and Subsidiary Ledgers</p> <p>Unit 12: Preparing payroll records</p> <p>Unit 13: Payroll Accounting, Taxes, and Reports</p> <p>Unit 14: Distributing Dividends and Preparing a Work Sheet for a Merchandising Business</p> <p>Unit 15: Financial Statements for a Corporation</p> <p>Unit 16: Recording Adjusting and Closing Entries for a Corporation</p> <p>Simulation: Teacher Choice*</p>	<p>3<sup>rd</sup> grading pd</p>        <p>4<sup>th</sup> grading pd</p>

Revised for Fall, 2019

Primary Instructional Materials:

MindTap Century 21 Accounting 10E – General Journal, Cengage ISBN 978-1-285-51370-6

**Supplemental Resources:**

<http://cte.unt.edu/finance/accounting-1/>

<http://www.funderburkcpa.com/uil/exams>

[www.aplia.com](http://www.aplia.com)