

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
- Certification fees may apply

TEKS:

Cluster: Finance

Endorsement: Business & Industry

Program of Study: Accounting and Financial Services

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

Industry Certification/Credentials: NOCTI - Accounting Foundations

Instructional Units	Pacing
1st Semester	
Unit 1: Starting a Proprietorship: Changes That Affect the Accounting Equation Unit 2: Analyzing Transactions into Debit and Credit Parts Unit 3: Recording Transactions in a General Journal Unit 4: Posting from a General Journal to a General Ledger Unit 5: Cash Control Systems	1 st Grading Period
Unit 6: Work Sheet for a Service Business Unit 7: Financial Statements for a Proprietorship Unit 8: Recording Adjusting and Closing Entries for a Service Business	2 nd Grading Period
2nd Semester	
Unit 9: Journalizing Purchases and Cash Payment Unit 10: Journalizing Sales and Cash Receipts Using Special Journals Unit 11: Posting to General and Subsidiary Ledgers Unit 14: Distributing Dividends and Preparing a Work Sheet for a Merchandising Business	3 rd Grading Period
Unit 15: Financial Statements for a Corporation Unit 16: Recording Adjusting and Closing Entries for a Corporation Unit 12: Preparing payroll records Unit 13: Payroll Accounting, Taxes, and Reports	4 th Grading Period
NOCTI - Accounting Foundations	By April 30

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>