## Cocalico School District Year-at-a-Glance - Curriculum Overview

Department: Business Course: Accounting I Grade Level: 9-12

## **Big Ideas**

- Students will analyze Business Transactions and how they affect the Accounting Equation.
- Students will use documents such as journals, ledgers, spreadsheets, and worksheets to organize financial information.
- Students will prepare and interpret Financial Statements to make effective business decisions.
- Students will understand the role of taxes, and how it effects the profitability of a business.

Units of Study	% of Course Time	Textbooks & Supplemental Materials	Assessments	Standards Addressed
Accounting for a Service     Business organized as a     Proprietorship	25%	Cengage/SouthWestern 1 <sup>st</sup> Year Course 10 <sup>th</sup> Edition     Microsoft Excel	<ul> <li>Chapter     Assignments</li> <li>Chapter Tests</li> <li>Start Your Own     Business Project</li> </ul>	• 15.1.12A,C-D, Z • 15.3.12C,I,J,N • 15.4.12G • 15.8.12B,R
Preparation &     Interpretation Financial     Statements of a     Proprietorship	10%	Cengage/SouthWestern 1 <sup>st</sup> Year Course 10 <sup>th</sup> Edition	<ul><li> Chapter Assignments</li><li> Chapter Tests</li></ul>	• 15.1.12A,C-D, Z • 15.3.12C,J,J,N • 15.4.12G • 15.8.12B,R
Accounting for Cash     Payments & Cash     Receipts of a     Merchandising Business	20%	Cengage/SouthWestern 1 <sup>st</sup> Year Course 10 <sup>th</sup> Edition	<ul><li>Chapter     Assignments</li><li>Chapter Tests</li></ul>	• 15.1.12A,C-Q,Y-Z • 15.3.12C,I,J,N • 15.4.12G • 15.6.12E,J • 15.8.12B,R
Accounting for Payroll and Preparing Payroll Documents	15%	Cengage/SouthWestern 1st Year Course 10th Edition	<ul><li> Chapter     Assignments</li><li> Chapter Tests</li></ul>	<ul> <li>15.1.12A,C-Q,Y-Z</li> <li>15.3.12C,I,J,N</li> <li>15.4.12G</li> <li>15.6.12E,J</li> <li>15.8.12B,R</li> </ul>
Preparation & Interpretation Financial Statements of a Merchandising Business	20%	Cengage/SouthWestern 1 <sup>st</sup> Year Course 10 <sup>th</sup> Edition	<ul> <li>Chapter     Assignments</li> <li>Chapter Tests</li> <li>Financial     Statement     Comparison     Project</li> </ul>	• 15.1.12A,C-Q,Y-Z • 15.3.12C,I,J,N • 15.4.12G • 15.6.12E,J • 15.8.12B,R
Accounting for Depreciation & Uncollectible Accounts Receivable	10%	Cengage/SouthWestern 1 <sup>st</sup> Year Course 10 <sup>th</sup> Edition	<ul> <li>Chapter     Assignments</li> <li>Chapter Tests</li> <li>Depreciation     Project</li> </ul>	• 15.1.12A,C-Q,Y-Z • 15.3.12C,I,J,N • 15.4.12G • 15.6.12E,J • 15.8.12B,R



## **Eagle P.A.C.T. Course Connections:**

Accounting I develops problem solving skills as students work through textbook and teacher generated assignments. Course projects are adaptable to students' interests, while students utilize communication and teamwork skills while completing service business, depreciation, and financial statement analysis/comparison projects.

Updated: 9/5/22