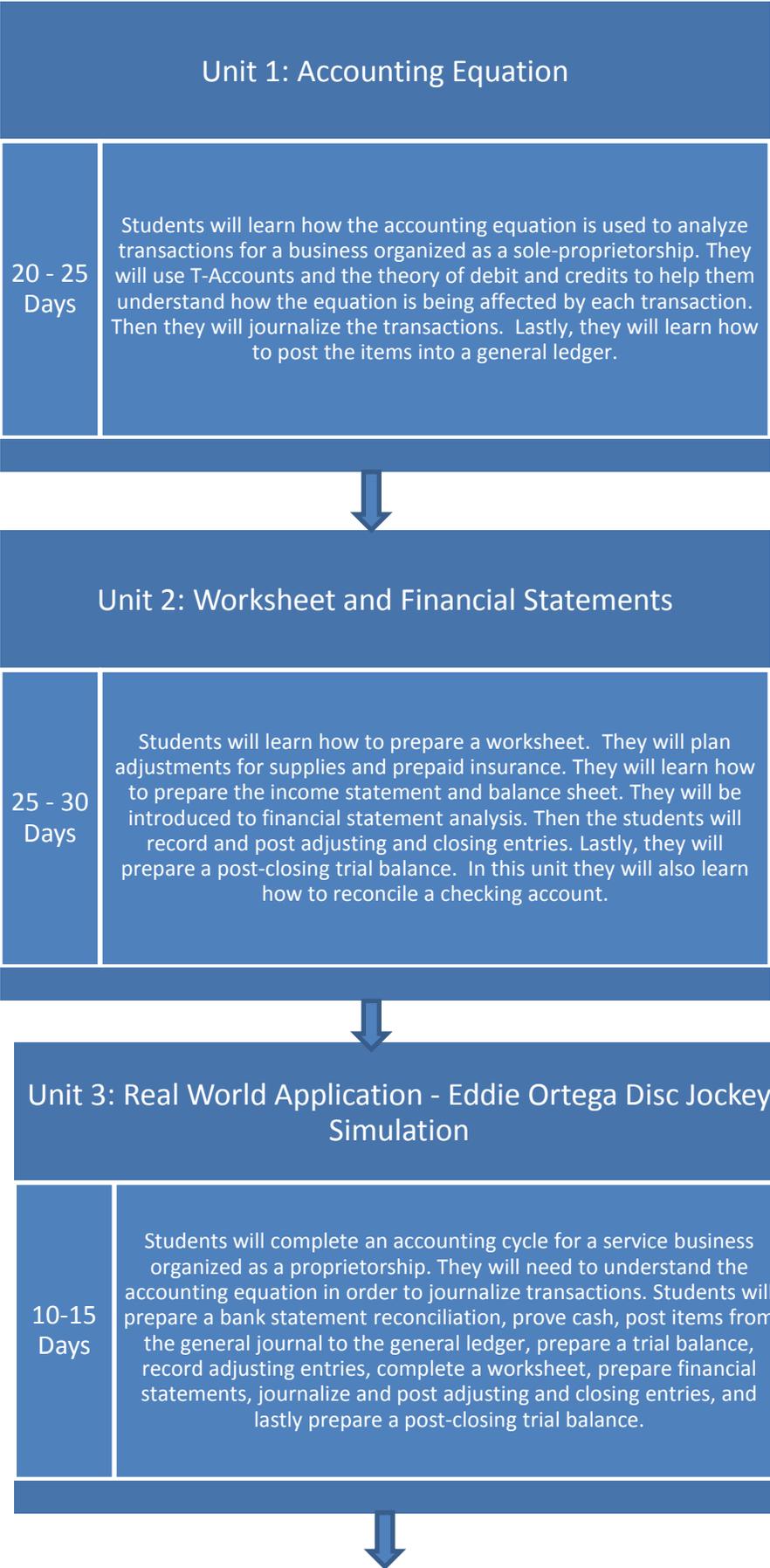




Reavis High School
Curriculum Snapshot/Cover Page for Accounting I



Unit 4: Cash Payments and Receipts

20-25
Days

Students will learn how to journalize transactions into five different journals, then post the individual amounts and special column amounts into the general ledger. Lastly, they will prepare schedules of accounts receivable and accounts payable proving that they equal the controlling accounts.



Unit 5: Payroll

15-20
Days

Students will understand the practices related to payroll records, taxes and reports. They will learn how to calculate employees total earnings, taxes, and net pay. Then they will prepare a payroll register and individual payroll records. Lastly the students will analyze payroll transactions and record a payroll.



Unit 6: Accounting Cycle for a Merchandise Business

15-20
Days

Students will prepare end of the fiscal period accounting records. They will begin by learning how dividends are declared and paid. Then they will complete the worksheet before preparing the end of the fiscal period financial statements. These include the Income Statement, Balance Sheet, and the Statement of Stockholder's Equity.



Unit 7: Uncollectibles and Depreciation

15-20
Days

Students will be able to identify accounting concepts and practices related to uncollectible accounts. They will learn how to calculate, journalize, and post estimated uncollectible accounts expense. The students will also be able to define accounting terms related to plant assets and property tax expense. Lastly they will record the buying of a plant asset and the paying of property tax.



Unit 8: Zenith Global Imports Simulation

25
Days

Students will complete a real-life business simulation using source documents. They will be responsible for recording transactions in special journals, posting items to the general ledger, recording a payroll, preparing schedules of accounts receivable and payable, preparing a trial balance on a worksheet, planning adjustments and completing the worksheet, preparing financial statements, and journalizing and posting adjusting and closing entries. Lastly, the students will prepare a post-closing trial balance.