

Argenta-Oreana High School
Accounting I
Textbook: Century 21 Accounting
South-Western 1995

Date Semester	IL Learning Standards	Unit and/or Essential Question Content and/or Skills	Assessments and/or Products
August	No Illinois Standards for this Subject Area	Chapter 1 What are Accounting Careers? Why is Accounting useful?	The student will be able to use basic accounting terminology
Late August		Chapter 2 Starting a proprietorship Content: <ul style="list-style-type: none"> • Difference between a sole proprietorship and a partnership. 	The students will be able to master the accounting equation. (assets=liabilities+Owner's Equity)
Beginning September		Chapter 3 Changes that Affect Owner's Equity Content: <ol style="list-style-type: none"> a. Owner's Equity Drawing account b. Owner's Equity Capital Account c. Expenses d. Revenue 	<ol style="list-style-type: none"> a. The students will do various problems in which they will have to use the owner's equity account. b. The students will have a chapter test following this chapter which will be an objective test.
Mid September		Chapter 4 Analyzing Transactions into Debit and Credit Parts	The students will have to categorize all of their transactions from this

Argenta-Oreana High School
Accounting I
Textbook: Century 21 Accounting
South-Western 1995

Date Semester	IL Learning Standards	Unit and/or Essential Question Content and/or Skills	Assessments and/or Products
			point out into debit and credit parts. Whether they increase or decrease with a debit or credit. They will do various activities in which they use these categories.
Late September		Chapter 5 Journalizing Transactions	The student will do various problems where they will have to journalize various transactions. Drills will help them prepare for these problems.
Early October		Chapter 6 Posting to a General Ledger	The students will be given a journal and a general ledger and they will have to post from the journal to the general ledger
Mid to Late October		Chapter 7 Cash Control Systems Content: a. Operate a petty cash fund b. Establish a Petty Cash fund c. Replenish a Petty Cash fund	The students will open a petty cash fund and use their transactions to manage it.
November		Chapter 8 Worksheet for a Service Business	The students will have to complete their own 11 column worksheet

Argenta-Oreana High School
Accounting I
Textbook: Century 21 Accounting
South-Western 1995

Date Semester	IL Learning Standards	Unit and/or Essential Question Content and/or Skills	Assessments and/or Products
Late November to early December		Chapter 9 Financial Statements for a Proprietorship	The students will complete the accounting cycles and then prepare financial statements
Mid December		Chapter 10 Recording Adjusting and Closing Entries for a Service Business	Video Transfer Simulation Semester Exam over Chapters 1-10
2 nd Semester 1 st 2 weeks		Chapter 11 Journalizing Purchases and Cash Payments	The students will use receipts and transactions to journalize their purchases and cash payments for a merchandising business using their workbooks and text books.
February		Chapter 12 Journalizing Sales and Cash Receipts	Students will be given an objective test over chapter 11-12. Multiple choice, matching, and True/False.
Beginning March		Chapter 13: Posting to General and Subsidiary Ledgers	The students will use special journals (accounts payable and accounts receivable) to record procedures involved on the purchase and sale of merchandise.

**Argenta-Oreana High School
Accounting I
Textbook: Century 21 Accounting
South-Western 1995**

Date Semester	IL Learning Standards	Unit and/or Essential Question Content and/or Skills	Assessments and/or Products
Mid March		Chapter 14: Preparing Payroll Records	The students will prepare payroll records for different employees in a made up company
Beginning April		Chapter 15: Payroll Accounting, Taxes, and Reports	<p>a. The students will figure out the taxes that the employee and the employer have to pay to the government.</p> <p>b. The students will also fill out the tax forms that have to be turned into the government.</p>
Mid April		Chapter 16: Work Sheet for a Merchandising Business	The students will have to create various worksheets for merchandising Businesses using their text book and workbook
Beginning of May		Chapter 17: Financial Statements for a Partnership	<p>a. The students will describe the concepts of profit and loss.</p> <p>b. The students will have to fill out financial statements for a merchandising business.</p>

**Argenta-Oreana High School
Accounting I
Textbook: Century 21 Accounting
South-Western 1995**

Date Semester	IL Learning Standards	Unit and/or Essential Question Content and/or Skills	Assessments and/or Products
End of May		Chapter 18: Recording Adjusting and Closing Entries for a Partnership	Viking Marine Simulation Semester Exam