

Cover Sheet - Planned Course Overview

- A. Planned Course Title: Accounting Course Number: B-603
- B. Grade level: 10-12 Level/Track: Elective
- C. Board Approval Date: August 28, 2017
- D. Instructional Time:
1. Length of course in weeks: 18 weeks
 2. Number of class periods per week: 5 periods
 3. Length of class periods: 42 minutes
 4. Total clock hours/credit for the course: .5 credit
- E. List of the units of study within the course and estimated number of class periods or weeks allotted to each:

<u>Unit</u>	<u>Estimated Time</u>
Starting a Proprietorship: Changes that Affect the Accounting Equation	2 weeks
Analyzing Transactions into Debit and Credit Parts	1 week
Journalizing Transactions	1 week
Posting to a General Ledger	1 week
Cash Control systems	1 week
Worksheet for a Service business	1 week
Financial Statements for a Proprietorship	1 week
Recording Adjusting and Closing Entries for a Service Business	1 week
Journalizing Purchases and Cash Payments	1 week
Journalizing Sales and Cash Receipts	1 week
Posting to General and Subsidiary Ledgers	1 week
Preparing Payroll Records	1 week
Payroll Accounting, Taxes, and Reports	1 week
Distributing Dividends and preparing a Work Sheet for a Merchandising Business	1 week
Financial Statements for a Corporation	1 week
Recording Adjusting and Closing Entries for a Corporation	2 weeks

- F. The texts or major resources for the course:
- | | |
|------------|---|
| Title: | Century 21 Accounting, Multicolumn Journal, 8th Edition Textbook and Workbook |
| Author: | Cynthia L. Greene |
| Publisher: | Southwestern |
| Copyright: | 2006 |
| Title: | Knowledge Matters: Accounting Virtual Business Simulation |
| Year: | 2017 |

- G. Special Notes: The list of activities and assessments allows for selection of activities and assessments by teachers to meet the needs of students.