

CURRICULUM STRANDS

Accounting I

I. ACCOUNTING AS A CAREER

II. SERVICE BUSINESS ORGANIZED AS A PROPRIETORSHIP

- A. Starting a Proprietorship: Changes That Affect Owner's Equity
- B. Analyzing Transactions into Debit and Credit Parts
- C. Journalizing Transactions
- D. Posting to a General Ledger
- E. Cash Control Systems
- F. Work Sheet for a Service Business
- G. Financial Statements for a Proprietorship
- H. Recording Adjusting and Closing Entries for a Service Business
- I. Business Simulation

III. MERCHANDISING BUSINESS ORGANIZED AS A PARTNERSHIP

- A. Journalizing Purchases and Cash Payments
- B. Journalizing Sales and Cash Receipts
- C. Posting to General and Subsidiary Ledgers
- D. Preparing Payroll Records
- E. Payroll Accounting, Taxes, and Reports
- F. Work Sheet for a Merchandising Business
- G. Financial Statements for a Partnership
- H. Recording Adjusting and Closing Entries for a Partnership
- I. Business Simulation