

# Accounting 1

2016-17

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## 1<sup>st</sup> Six Weeks

- Starting a proprietorship
- Changes that affect owner's equity
- Analyzing transactions into debit and credit parts
- Journalizing transactions
- Posting to a general ledger
- Cash control systems

## 2<sup>nd</sup> Six Weeks

- Worksheet for a service business
- Financial statements for a proprietorship
- Recording adjusting and closing entries for a service business
- Business simulation

## 3<sup>rd</sup> Six Weeks

- Journalizing purchases and cash payments
- Journalizing sales and cash receipts
- Posting to general and subsidiary ledgers
- Preparing payroll records
- Payroll accounting, taxes and reports

## 4<sup>th</sup> Six Weeks

- Worksheet for a merchandising business
- Financial statements for a partnership
- Recording adjusting and closing entries for a partnership
- Business simulation

## 5<sup>th</sup> Six Weeks

- Recording purchases and cash payments using special journals
- Recording sales and cash receipts using special journals
- Accounting for uncollectible accounts receivable
- Accounting for plant assets and depreciation
- Accounting for inventory

## 6<sup>th</sup> Six Weeks

- Accounting for notes and interest
- Accounting for accrued revenue and expenses
- Distributing dividends and preparing a worksheet
- Financial statements and end-of-fiscal-period entries for a corporation
- Business simulation

This course schedule is tentative and is subject to change at the discretion of the teacher.