

## WARREN COUNTY SCHOOL DISTRICT

### PLANNED INSTRUCTION

#### **COURSE DESCRIPTION**

**Course Title:** Accounting

**Course Number:** 00511

**Course Prerequisites:** None

**Course Description:** Accounting I is designed to provide students with a working knowledge of basic accounting principles and practices as accepted by professional accountants and other financial management personnel. All accounting principles taught in this course follow the Generally Accepted Accounting Principles (GAAP) standards and rules which is under the authority of the Financial Accounting Standards Board (FASB) under the Securities and Exchange Commission (SEC). Students learn to use generally accepted accounting principles to complete the steps of the accounting cycle. Students also receive instruction in business ethics, business law, economics, office procedures and public relations. Students who plan on having a business career or having a career in any business setting would benefit from taking this introductory course.

**Suggested Grade Level:** Grades 9-12

**Length of Course:** Two Semesters

**Units of Credit:** 1

**PDE Certification and Staffing Policies and Guidelines (CSPG) Required Teacher Certifications:**

Business, Computer Information Technology CSPG-33

To find the CSPG information, go to <https://www.education.pa.gov/Educators/Certification/Staffing%20Guidelines/Pages/default.aspx>

**Certification verified by the WCSD Human Resources Department:** ☒ Yes ☐ No

#### **WCSD STUDENT DATA SYSTEM INFORMATION**

**Course Level:** Academic

**Mark Types:** Check all that apply.

☒ F – Final Average ☒ MP – Marking Period ☒ EXM – Final Exam

**GPA Type:** ☐ GPAEL-GPA Elementary ☐ GPAML-GPA for Middle Level ☒ NHS-National Honor Society

☒ UGPA-Non-Weighted Grade Point Average ☒ GPA-Weighted Grade Point Average

**State Course Code:** 12104

To find the State Course Code, go to <https://nces.ed.gov/forum/sced.asp>, download the Excel file for SCED, click on SCED 6.0 tab, and chose the correct code that corresponds with the course.

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#### **TEXTBOOKS AND SUPPLEMENTAL MATERIALS**

##### **Board Approved Textbooks, Software, and Materials:**

**Title:** Century 21 Accounting 9E Multicolumn Journal Ch. 1-16  
**Publisher:** South-Western, Cengage Learning  
**ISBN #:** 978-0-538-44707-2  
**Copyright Date:** 2009  
**WCSD Board Approval Date:** 1/11/2010

**Supplemental Materials:** Online Supplemental Materials

#### **Curriculum Document**

##### **WCSD Board Approval:**

**Date Finalized:** 11/23/2009  
**Date Approved:** 1/11/2010  
**Implementation Year:** 2010-2011

#### **SPECIAL EDUCATION, 504, and GIFTED REQUIREMENTS**

The teacher shall make appropriate modifications to instruction and assessment based on a student's Individual Education Plan (IEP), Chapter 15 Section 504 Plan (504), and/or Gifted Individual Education Plan (GIEP).

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### SCOPE AND SEQUENCE OF CONTENT, CONCEPTS, AND SKILLS

Performance Indicator	PA Core Standard and/or Eligible Content	Month Taught and Assessed for Mastery
Summarize professional designations, careers, and organizations within the field of accounting, including education and certification requirements.	15.1.12.A	August September
Analyze the roles of policy-setting bodies in the accounting profession, e.g., American Institute of Certified Public Accountants (AICPA), Pennsylvania Institute of Certified Public Accountants (PICPA), Generally Accepted Accounting Principles (GAAP), and Securities and Exchange Commission (SEC).	15.1.12.B	September September
Analyze business transactions using T-accounts to determine their impact on a business.	15.1.12.C	September September
Analyze, journalize, and post transactions to general & subsidiary ledgers.	15.1.12.D	September October
Perform accounting functions using technology as a tool.	15.1.12.E	October October
Analyze and journalize transactions for short-and long-term assets	15.1.12.F	October November
Analyze and journalize transactions involving short- and long-term liabilities	15.1.12.G	November December
Identify, calculate, and record depreciation, depletion and amortization; explain their effect on the financial statements.	15.1.12.H	December January
Differentiate between and journalize entries for issuance or repurchase of stock and the declaration and payment of dividends	15.1.12.I	January February
Analyze the various methods for maintaining and valuing inventory (FIFO, LIFO, etc.) and describe their effect on financial statements.	15.1.12.J	January February
Describe, calculate, and journalize the sales and cost of sales including purchases, transportation costs, sales taxes, and trade discounts.	15.1.12.K	February March
Describe and explain the criteria used to determine expenses and journalize the expense transactions.	15.1.12.L	March April
Analyze and calculate gross pay and net pay, including regular and overtime wages, commission, and piece rate.	15.1.12.M	November Choose an item.
Explain how the different forms of business ownership and business operations are reported on financial statements.	15.1.12.N	September September
Compare and contrast the accrual basis and the cash basis of accounting; assess the impact of each on the financial statements.	15.1.12.O	May Choose an item.
Analyze and perform the reconciliation of accounts.	15.1.12.P	October Choose an item.
Prepare financial statements (including a Balance Sheet, Profit & Loss and Owners Equity) and understand their relevance.	15.1.12.Q	May April
Analyze business activities using cash flow statements	15.1.12.W	May Choose an item.

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#### **ASSESSMENTS**

**PSSA Academic Standards, Assessment Anchors, and Eligible Content:** The teacher must be knowledgeable of the PDE Academic Standards, Assessment Anchors, and Eligible Content and incorporate them regularly into planned instruction.

**Formative Assessments:** The teacher will utilize a variety of assessment methods to conduct in-process evaluations of student learning.

**Effective formative assessments for this course include:** Quizzes, Exit Questions, Projects

**Summative Assessments:** The teacher will utilize a variety of assessment methods to evaluate student learning at the end of an instructional task, lesson, and/or unit.

**Effective summative assessments for this course include:** Final Exam, Tests, Quizzes, Projects