

**Pecos High School  
Accounting  
Syllabus**

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

Student Expectations: Students will learn the basic accounting equation, how transactions change the equation and how to complete a balance sheet.

August 27: Class Notes, Ch 1 Study Guide, Application and Mastery Problems

Student Expectations: Students will learn transactions that affect owners' equity and how to report changes on a balance sheet.

September 3: Class Notes, Chapter 1 Test, Ch 2 Study Guide and Application Problems

Student Expectations: Students will learn to use T-accounts, debits, credits, and normal balances of accounts. They will also learn how transactions will affect the different accounts.

September 10: Class Notes, Chapter 2 Test, Ch 3 Study Guide and Application Problems

Student Expectations: Students will learn how to analyze transactions from source documents, and how to enter those transactions into a General Journal.

September 17: Class Notes, Chapter 3 Test, Ch 4 Study Guide and Application Problems

Student Expectations: Students will learn how to prove and rule a journal, and how to prove cash.

September 24: Class Notes, Ch 4 Challenge and Mastery Problems

Student Expectations: Students will learn how to prepare a chart of accounts, open accounts in a general ledger and how to post from a general journal to a general ledger.

October 1: Class Notes, Ch 4 Test, Ch 5 Study Guide and Application Problems

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

Student Expectations: Students will continue posting and learn how to post totals of a journal.

October 8: Ch 5 Application Problems, Mastery and Challenge Problems

Student Expectations: Students will learn how a business uses cash, how to fill out check stubs and write checks, and how to balance a checkbook.

October 15: Ch 5 Test, Ch 6 Work Together and Application Problems

Student Expectations: Students will start a Work Sheet for a Service Business

October 22: Ch 6 Study Guide, Mastery and Challenge Problems, Ch 6 Test, Ch 7 Work Together Problems

Student Expectations: Students will plan adjustments on a Work Sheet, extend balances on a Work Sheet, and figure net loss or net income.

October 29: Ch 7 Application Problems, Mastery and Challenge Problems, Ch 7 Study Guide and Ch 7 Test

Student Expectations: Students will prepare financial statements for a business and complete an income statement and balance sheet.

November 5: Ch 8 Work Together and Application Problems, Mastery and Challenge Problems

Student Expectations: Students will prepare adjusting and closing entries and complete a Post Closing Trial Balance.

November 12: Ch 8 Study Guide and Ch 8 Test, Ch 9 Work Together and Application Problems

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

Student Expectations: Students will continue with preparing adjusting and closing entries and Post Closing Trial Balance

November 19-20: Chapter 9 Mastery and Challenge Problems

Student Expectations: Students will start a semester project "Foreign Exchange." This simulation will cover the entire accounting cycle of a service business.

November 26: Chapter 9 Study Guide and Test

Student Expectations: Students will work on "Foreign Exchange" simulation.

December 3: Continue work on project.

Student Expectations: Students will finish work on "Foreign Exchange" simulation.

December 10: Turn in "Foreign Exchange" simulation. Take Audit Test.

Student Expectations: Students will learn to journalize purchases and cash payments in an eleven column journal.

December 17: Ch 10 Work Together Problems 1-4 and Application Problems 1-4.

Student Expectations: Students will continue working with an eleven column journal.

January 7: 10/5 Mastery and 10/5 Challenge Problems, Ch 10 Study Guide and Test.

Student Expectations: Students will review for the Semester Test. Students will then learn to journalize sales and cash receipts in an eleven column journal.

January 14: Notebook, Semester Exam, and Working Together problems 11-1 and 11-2

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

Student Expectations: Students will post to a general ledger and subsidiary ledgers.

January 21: Ch 12 Work Together and Application Problems

Student Expectations: Students will post totals of a general journal and prove the accuracy of debits and credits

January 28: Mastery and Challenge Problems, Study Guide, and Ch 12 Test

Student Expectations: Students will prepare payroll time cards and figure withholding and social security taxes.

February 4: Ch 13 Work Together and Application Problems

Student Expectations: Students will prepare a payroll register and employee earnings record.

February 11: Mastery and Challenge Problems, Study Guide, and Ch 13 Test

Student Expectations: Students will journalize payment of payroll and calculate employer payroll taxes.

February 18: Ch 14 Work Together and Application Problems

Student Expectations: Students will complete tax returns and pay withholding and payroll taxes.

February 25: Mastery and Challenge Problems, Study Guide, and Ch 14 Test