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Advanced Technology Academy  
Accounting I and II (Year Course)  
Ford PAS Module 5  
LSSU No: AC 132

It is the goal of this course to familiarize the student with the vocabulary used in the accounting and financial world and to instruct students in the generally accepted accounting principles for a proprietorship, partnership, and corporation.

At the completion of this course the students should: (NBE Standards)

1. Know the definition of accounting and financial terms used in business.
2. Know how to enter transactions and journalize entries for a sole proprietorship, partnership and corporation.
3. Know how to post from journals to ledgers.
4. Produce formal financial reports; such as, Balance Sheet, Income Statement, Owner's Equity Statement.
5. Know how to journalize correcting entries, adjusting entries and closing entries.
6. Know how to account for payroll and taxes.
7. Know how to account for inventory, depreciation, accrued revenue and expenses.
8. Know how to complete an entire accounting cycle for a proprietorship, partnership and corporation.

**Text:** South-Western, Century 21 General Journal Accounting, 7<sup>th</sup> Edition  
Working Papers for South-Western General Journal Accounting Text.

**Supplies Needed:**

1. *Workbook and Book supplied by the Academy.*
2. *Notebook for accounting notes only.*
3. *Several pencils with erasers.*
4. *Simple-type calculator that adds, subtracts, multiplies and divides.*
5. *Folder to keep returned papers.*

**Scheduling and Procedure:**

1. Student will read assigned pages.
2. Lecture is given on the assigned material.
3. Student will take notes and ask any appropriate questions.
4. End of chapter exercises will be assigned in class.
5. Test given at the end of each chapter.
6. Periodic Reinforcement Activities are assigned through out the book.

**Class Schedule:**

September 5-8	Chapter 1-Proprietorship Accounting
September 11-15	Chapter 2-Changes in Owner's Equity
September 18-22	Chapter 3-Debit and Credit Parts
September 25-29	Chapter 4-General Journal Transactions
October 2-6	Chapter 5-Posting to General Ledger
October 9-13	Chapter 6-Cash Control Systems
October 16-20	Reinforcement Activity1-Part A
October 23-27	Chapter 7-Worksheet
Oct 31 – Nov 3	Chapter 8-Financial Statements
November 6-10	Chapter 9-Adjusting & Closing Entries
November 13-17	Reinforcement Activity1-Part B
November 20-22	Chapter 10-Purchases and Cash Payments Journals
Nov 27 – Dec 1	Chapter 11-Sales and Cash Receipts Journals
December 4-8	Chapter 12-Posting to Subsidiary Ledger
December 11-15	Chapter 13-Payroll Accounting
December 18-22	Chapter 14-Payroll Tax Accounting
January 8-12	Chapter 15 – Worksheet for Partnership
January 15-19	Reinforcement Activity 2-Part A
Semester 1 Exam	
January 29 – Feb 2	Chapter 16 – Financial Statements for a Partnership
February 5-9	Chapter 17 – Adjusting and Closing Entries for a Partnership
February 12-16	Reinforcement Activity 2 – Part B
February 22-26	Chapter 18 – Purchases and Cash Payments
February 27 – March 2	Chapter 19 – Sales and Cash Receipts
March 5 – 9	Reinforcement Activity 3 Part A
March 12 – 16	Chapter 20 – Uncollectible Accts Rec.
March 19 – 23	Chapter 21 – Depreciation for Plant Assets
March 26-30	Chapter 22 – Inventory Control
April 2 – 6	Chapter 22 – Inventory Control
April 16-20	Chapter 23 – Notes and Interest
April 23-27	Chapter 24 – Accrued Rev. and Exp.
April 3- May 4	Module 5 Work
May 7 -11	Module 5 Work
May 14-18	Module 5 Work
May 21-25	Module 5 Work
May 28 – June 8	Module 5 Work

**\*All Dates are approximate. Dates are subject to change to accommodate the needs of the students.**