SUBJECT: Accounting 1	GRADE: 10th – 12th
Unit Title: You and the World of Accounting	
UNIT OVERVIEW	
Students learn how to look at themselves for clues to future careers they might enjoy. Students are encouraged to do a personal inventory to identify personal skills and interests. Students also learn how to research different careers and then match those careers to their personal values and lifestyles.	
LRG SKILLS AND DISPOSITIONS	**PA STANDARDS**
Collaboration and Teamwork: Choosing a Career (S1C)	1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H **New as of 6.10.2025** 15.1.12.A
COMPETENCIES	**LEARNING TARGETS**
I can understand accounting fundamentals, financing reporting, and analyses.	~~I can describe how personal interests, skills, values, and lifestyle goals affect one's career choices.~~ I can summarize professional designations, careers, and organizations within the field of accounting, including education and certification requirements. (new as of 6.10.2025) (K1BEA1D1)
	~~I can explain how to conduct career research and set career goals.~~ I can summarize professional designations, careers, and organizations within the field of accounting, including education and certification requirements. (new as of 6.10.2025) (K1BEA1D2)

SUBJECT: Accounting 1	GRADE: 10th – 12th
Unit Title: The World of Business and Accounting	
UNIT OVERVIEW	
Students learn about the need for financial recordkeeping and the role that profit and loss play in a free enterprise economy. Students also learn about different types of businesses and how they are organized.	
LRG SKILLS AND DISPOSITIONS	**PA STANDARDS**
	1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H
COMPETENCIES	**LEARNING TARGETS**
I can understand accounting fundamentals, financing reporting, and analyses.	I can describe who entrepreneurs are and the types of businesses they form. (K1BEA1D3)
	I can explain the role of accounting in a private enterprise economy and the difference between financial and managerial accounting. (K1BEA1D4)

SUBJECT: Accounting 1	GRADE: 10th – 12th
Unit Title: Business Transactions and the Accounting Equation	
UNIT OVERVIEW	
Students will be learning the basic accounting equation and the rules of debit and credit for accounts in each part of the equation.	
LRG SKILLS AND DISPOSITIONS	**PA STANDARDS**
	1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H 15.1.12.C
COMPETENCIES	**LEARNING TARGETS**
I can understand accounting fundamentals, financing reporting, and analyses.	I can analyze business transactions using T-account rules to determine their impact on a business. (new as of 6.10.2025) (K1BEA1D5)

SUBJECT: Accounting 1	GRADE: 10th – 12th

Unit Title: Transactions the Effect Assets, Liabilities, and Owner's Equity	
UNIT OVERVIEW	
LRG SKILLS AND DISPOSITIONS	**PA STANDARDS**
	1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H 15.1.12.C
COMPETENCIES	**LEARNING TARGETS**
I can understand accounting fundamentals, financing reporting, and analyses.	I can analyze business transactions using T-account rules to determine their impact on a business. (K1BEA1D6)

SUBJECT: Accounting 1	**GRADE: 10th – 12th**
Unit Title: Transactions that Affect Revenue, Expenses, and Withdrawals	
UNIT OVERVIEW	
Students will be learning the basic accounting equation and the rules of debit and credit for accounts in each part of the equation.	
LRG SKILLS AND DISPOSITIONS	**PA STANDARDS**
Critical Thinking and Problem Solving: Completing the Accounting Equation (S4C)	1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H 15.1.12.L
COMPETENCIES	**LEARNING TARGETS**
I can understand accounting fundamentals, financing reporting, and analyses.	I can analyze business transactions affecting revenue, expenses, and withdrawals. (K1BEA1D7) I can describe and explain how expenses are determined and journalized.

SUBJECT: Accounting 1	**GRADE: 10th – 12th**
Unit Title: Recording Transactions in the General Journal	

UNIT OVERVIEW	
Students will learn how to journalize the business transactions.	
LRG SKILLS AND DISPOSITIONS	**PA STANDARDS**
	1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H 15.1.12.D
COMPETENCIES	**LEARNING TARGETS**
I can understand accounting fundamentals, financing reporting, and analyses.	I can explain how to journalize transactions to the general journal. (K1BEA1D8)

SUBJECT: Accounting 1	**GRADE: 10th – 12th**
Unit Title: Posting Journal Entries to General Ledger Accounts	
UNIT OVERVIEW	
Students will be learning about posting their journal entries to a general ledger.	
LRG SKILLS AND DISPOSITIONS	**PA STANDARDS**
	1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H 15.1.12.D
COMPETENCIES	**LEARNING TARGETS**
I can understand accounting fundamentals, financing reporting, and analyses.	I can explain how to post transactions from the general journal to the general ledger. (K1BEA1D9)

SUBJECT: Accounting 1	**GRADE: 10th – 12th**
Unit Title: The Six Column Worksheet	
UNIT OVERVIEW	
Students will learn how to prepare a trial balance and to complete a six-column work sheet for a sole proprietorship, service business.	
LRG SKILLS AND DISPOSITIONS	**PA STANDARDS**

	1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H
COMPETENCIES	**LEARNING TARGETS**
I can understand accounting fundamentals, financing reporting, and analyses.	I can explain how to prepare a trial balance and six-column worksheet for a business. (K1BEA1D10)

SUBJECT: Accounting 1	**GRADE: 10th – 12th**
Unit Title: Financial Statements for a Sole Proprietorship	
UNIT OVERVIEW	
Students will complete the seventh step in the accounting cycle and learn how to prepare an income statement, a statement of changes in owner's equity, and a balance sheet.	
LRG SKILLS AND DISPOSITIONS	**PA STANDARDS**
Honesty, Integrity, and Responsibility: Preparing Financial Statements (D3C)	1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H 15.1.12.Q 15.1.12.R
COMPETENCIES	**LEARNING TARGETS**
I can understand accounting fundamentals, financing reporting, and analyses.	I can prepare and understand financial statements for a a business. (K1BEA1D11) I can explain how a business compiles and analyzes information for business decisions.

SUBJECT: Accounting 1	**GRADE: 10th – 12th**
Unit Title: Completing the Accounting Cycle for a Sole Proprietorship	
UNIT OVERVIEW	

LRG SKILLS AND DISPOSITIONS	PA STANDARDS
	1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H
COMPETENCIES	**LEARNING TARGETS**
I can understand accounting fundamentals, financing reporting, and analyses.	I can complete the accounting cycle for a sole proprietorship. (K1BEA1D12)

SUBJECT: Accounting 1	**GRADE: 10th – 12th**
Unit Title: Cash Control and Banking Activities	
UNIT OVERVIEW	
LRG SKILLS AND DISPOSITIONS	**PA STANDARDS**
	1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H
COMPETENCIES	**LEARNING TARGETS**
I can understand accounting fundamentals, financing reporting, and analyses.	I can explain how to use a checking account and bank charges in the accounting records for a business. (K1BEA1D13)