

<b>SUBJECT: Accounting 1</b>		<b>GRADE: 10<sup>th</sup> – 12<sup>th</sup></b>	
<b>Unit Title: You and the World of Accounting</b>			
<b>UNIT OVERVIEW</b>			
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.			
<b>LRG SKILLS AND DISPOSITIONS</b>		<b>PA STANDARDS</b>	
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  <u><b>New as of 6.10.2025</b></u> 15.1.12.A	
<b>COMPETENCIES</b>		<b>LEARNING TARGETS</b>	
I can understand accounting fundamentals, financing reporting, and analyses.		<del>I can describe how personal interests, skills, values, and lifestyle goals affect one's career choices.</del> 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)	
		<del>I can explain how to conduct career research and set career goals.</del> 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)	

<b>SUBJECT: Accounting 1</b>		<b>GRADE: 10<sup>th</sup> – 12<sup>th</sup></b>
<b>Unit Title: The World of Business and Accounting</b>		
<b>UNIT OVERVIEW</b>		
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.		
<b>LRG SKILLS AND DISPOSITIONS</b>	<b>PA STANDARDS</b>	
	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	
<b>COMPETENCIES</b>	<b>LEARNING TARGETS</b>	
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)	

<b>SUBJECT: Accounting 1</b>		<b>GRADE: 10<sup>th</sup> – 12<sup>th</sup></b>
<b>Unit Title: Business Transactions and the Accounting Equation</b>		
<b>UNIT OVERVIEW</b>		
Students will be learning the basic accounting equation and the rules of debit and credit for accounts in each part of the equation.		
<b>LRG SKILLS AND DISPOSITIONS</b>	<b>PA STANDARDS</b>	
	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	
<b>COMPETENCIES</b>	<b>LEARNING TARGETS</b>	
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)	

<b>SUBJECT: Accounting 1</b>	<b>GRADE: 10<sup>th</sup> – 12<sup>th</sup></b>
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<b>Unit Title: Transactions the Effect Assets, Liabilities, and Owner's Equity</b>	
<b>UNIT OVERVIEW</b>	
<b>LRG SKILLS AND DISPOSITIONS</b>	<b>PA STANDARDS</b>
	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
<b>COMPETENCIES</b>	<b>LEARNING TARGETS</b>
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)

<b>SUBJECT: Accounting 1</b>		<b>GRADE: 10<sup>th</sup> – 12<sup>th</sup></b>
<b>Unit Title: Transactions that Affect Revenue, Expenses, and Withdrawals</b>		
<b>UNIT OVERVIEW</b>		
Students will be learning the basic accounting equation and the rules of debit and credit for accounts in each part of the equation.		
<b>LRG SKILLS AND DISPOSITIONS</b>	<b>PA STANDARDS</b>	
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	
<b>COMPETENCIES</b>	<b>LEARNING TARGETS</b>	
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.	

<b>SUBJECT: Accounting 1</b>		<b>GRADE: 10<sup>th</sup> – 12<sup>th</sup></b>
<b>Unit Title: Recording Transactions in the General Journal</b>		

<b>UNIT OVERVIEW</b>	
Students will learn how to journalize the business transactions.	
<b>LRG SKILLS AND DISPOSITIONS</b>	<b>PA STANDARDS</b>
	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
<b>COMPETENCIES</b>	<b>LEARNING TARGETS</b>
I can understand accounting fundamentals, financing reporting, and analyses.	I can explain how to journalize transactions to the general journal. (K1BEA1D8)

<b>SUBJECT: Accounting 1</b>		<b>GRADE: 10<sup>th</sup> – 12<sup>th</sup></b>	
<b>Unit Title: Posting Journal Entries to General Ledger Accounts</b>			
<b>UNIT OVERVIEW</b>			
Students will be learning about posting their journal entries to a general ledger.			
<b>LRG SKILLS AND DISPOSITIONS</b>		<b>PA STANDARDS</b>	
		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	
<b>COMPETENCIES</b>		<b>LEARNING TARGETS</b>	
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)	

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

	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
<b>COMPETENCIES</b>	<b>LEARNING TARGETS</b>
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)

<b>SUBJECT: Accounting 1</b>		<b>GRADE: 10<sup>th</sup> – 12<sup>th</sup></b>	
<b>Unit Title: Financial Statements for a Sole Proprietorship</b>			
<b>UNIT OVERVIEW</b>			
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.			
<b>LRG SKILLS AND DISPOSITIONS</b>		<b>PA STANDARDS</b>	
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	
<b>COMPETENCIES</b>		<b>LEARNING TARGETS</b>	
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.	

<b>SUBJECT: Accounting 1</b>		<b>GRADE: 10<sup>th</sup> – 12<sup>th</sup></b>	
<b>Unit Title: Completing the Accounting Cycle for a Sole Proprietorship</b>			
<b>UNIT OVERVIEW</b>			

<b>LRG SKILLS AND DISPOSITIONS</b>	<b>PA STANDARDS</b>
	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
<b>COMPETENCIES</b>	<b>LEARNING TARGETS</b>
I can understand accounting fundamentals, financing reporting, and analyses.	I can complete the accounting cycle for a sole proprietorship. (K1BEA1D12)

<b>SUBJECT: Accounting 1</b>		<b>GRADE: 10<sup>th</sup> – 12<sup>th</sup></b>	
<b>Unit Title: Cash Control and Banking Activities</b>			
<b>UNIT OVERVIEW</b>			
<b>LRG SKILLS AND DISPOSITIONS</b>	<b>PA STANDARDS</b>		
	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		
<b>COMPETENCIES</b>	<b>LEARNING TARGETS</b>		
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)		