

**Accounting
Pacing Guide
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Textbook: Century 21 South-Western Accounting 11E

QUARTER 1

Chapter 1: Starting A Proprietorship

- Accounting Equation
- Classifying accounts

Chapter 2: Analyzing Transactions into Debit and Credit parts

- Using T-Accounts
- Analyzing the effect of transactions

Chapter 3: Journalizing Transactions

- Recording entries in a Journal
- Effects on Owner's Equity

Chapter 4: Posting to a General Ledger

- Preparing a chart of accounts
- Posting from Journal (individual amounts and totals)
- Accounting forms for corrections

Chapter 5: Cash Control Systems

- Checking Accounts
- Bank Reconciliation
- Dishonored Checks
- Petty Cash

QUARTER 2

Reinforcement Activity 1 - Part A

Chapter 6: Work Sheet for a Service Business

- Creating a work sheet
- Adjusting Entries
- Extending Financial Statement Information on work sheet
- Correcting Errors

Chapter 7: Financial Statements for a Proprietorship

- Preparing an Income Statement
- Balance Sheet

Monopoly Game Accounting Project

Chapter 8: Recording Adjusting and Closing Entries for a Service Business

- Recording adjusting entries
- Recording closing entries
- Post-Closing Trial Balance

Reinforcement Activity 1- PART B

QUARTER 3

Chapter 9 - Journalizing Purchases and Cash Payments

- Using a Purchases journal
- Using a Cash Payments journal
- Using a General Journal

Chapter 10 - Accounting for Sales and Cash Receipts

- Journalizing Sales on Account
- Journalizing Cash Receipts Using a Cash Receipts Journal
- Recording transactions using a General Journal

Chapter 11: Posting to a General Journal and Subsidiary Ledgers

- Accounts Payable Ledger
- Accounts Receivable Ledger
- Posting from Journals to a General Ledger
- Posting Special Journal Totals to General Ledger

Chapter 19: Accounting for Plant Assets, Depreciation, and Intangible Assets

- Calculation Depreciation Expense
- Journalizing Depreciation Expense

Accounting Scandal Project

QUARTER 4

QUICKBOOKS certification