# Syllabus

# Accounting I Syllabus

## Course Description

In this course, students will explore accounting including investigating accounting careers. Students will learn basic accounting skills and procedures, both with and without a computer, for general journals, general ledgers, cash payments journals, cash receipts journals, sales journals, accounts payable ledgers, and accounts receivable ledgers. Students will also learn how to reconcile a bank statement and to prepare payroll records. This course covers the basic principles of financial accounting for individuals and for companies with attention to both the mathematical formulas and to the ethical side of accounting.

## Learning Intentions by Quarter

Accounting I Quarter 1

Accounting I Quarter 2

## Coursework Weight and Grading Scale

| Coursework Type | Weight in Calculating Grade |
|---|---|
| Assignments | 20% |
| Exams & Quizzes | 50% |
| Final | 30% |

| High School Grading Scale | | | |
|---|---|---|---|
| A | 93 – 100% | C | 70 – 73% |
| A- | 90 – 92% | C- | 66 – 69% |
| B+ | 86 – 89% | D+ | 62 – 65% |
| B | 82 – 85% | D | 58 – 61% |
| B- | 78 – 81% | D- | 54 – 57% |
| C+ | 74 – 77% | NG | 53% and below |

Last updated: July 17, 2026

# Quarter 1

## Accounting I Quarter 1

| Module | Lesson Title | Learning Intentions | Utah Core Standard Code(s) |
|---|---|---|---|
| Introduction to Accounting | Finding the Right Career | • Identify personal areas of strength.<br>• Investigate traits needed for different jobs. | Strand 8, Standard 3 |
| | Accounting Careers | • Explore accounting and accounting careers.<br>• Describe the different functions of accountants. | Strand 8, Standard 3 |
| | The Business Environment | • Describe the business environment.<br>• Identify elements of typical businesses and the economy. | Strand 1, Standard 3 |
| | The Accounting System | • Describe the elements of the accounting system.<br>• Discuss how accounting fits within the business environment. | Strand 1, Standards 1–2 |
| | Ethics | • Define ethics.<br>• Identify ethical actions in business and accounting.<br>• Describe how to remain ethical in business accounting. | Strand 7, Standard 1 |
| | Accounting & Computers - Introduction | • Use computer software to increase accounting efficiency.<br>• Describe how to utilize software for accounting. | Strand 4, Standards 2–3 |
| | Accounting & Computers - Formulas | • Utilize formulas in software.<br>• Perform automated mathematical functions in software. | Strand 2, Standard 2 |
| Beginning the Accounting Cycle | Property and Financial Claims | • Define assets and property.<br>• Describe how an individual is able to own property.<br>• Discuss the positives and negatives of credit. | Strand 2, Standard 1 |
| | Transactions that Affect an Owner's Investment, Cash, and Credit | • Describe different types of business transactions.<br>• Differentiate between investments, cash, and credit. | Strand 3, Standard 1 |
| | Transactions That Affect Revenue, Expenses, and Withdrawals by the Owner | • Define revenue and expenses.<br>• Differentiate between accounts payable and accounts receivable.<br>• Identify the impacts of withdrawing money from a business. | Strand 5, Standards 2–3; Strand 2, Standard 1 |
| | The Double Entry Accounting System | • Identify reasons for a double-entry accounting system.<br>• Describe the process of balancing books. | Strand 3, Standards 1–2 |

| Module | Lesson Title | Learning Intentions | Utah Core Standard Code(s) |
|---|---|---|---|
| | Applying the Rules of Debit and Credit | ● Define T accounts.<br>● Analyze transactions using T accounts.<br>● Recall the Rules of Debit and Credit. | Strand 3, Standard 3 |
| | Relationship of Revenue, Expenses, and Withdrawals to Owner's Equity | ● Describe revenue and expenses.<br>● Differentiate between permanent and temporary accounts. | Strand 6, Standard 1 |
| | Applying the Rules of Debit and Credit to Revenues, Expenses, and Withdrawal Transactions | ● Define revenue recognition.<br>● Describe how short-term expense information can inform future business decisions. | Strand 1, Standard 1 |
| | Recording Transactions in the General Journal | ● Describe how transactions are logged.<br>● Differentiate between a calendar and fiscal year. | Strand 4, Standard 2 |

# Quarter 2

## Accounting I Quarter 2

| Module | Lesson Title | Learning Intentions | Utah Core Standard Code(s) |
|---|---|---|---|
| Completing the Accounting Cycle | Posting Journal Entries to General Ledger Accounts | ● Describe the importance of posting journal entries.<br>● Identify when you need to correct an entry. | Strand 4, Standard 4 |
| | The Six-Column Worksheet | ● Define net income and net loss.<br>● Describe the functions of the six-column worksheet. | Strand 5, Standard 2 |
| | Financial Statements for a Sole Proprietorship | ● Determine the financial position of a business or entity.<br>● Describe the relationship of a balance sheet to the accounting equation.<br>● Discuss the impact of the matching principle on an income statement. | Strand 5, Standards 2 & 4 |
| | Completing the Accounting Cycle | ● Describe the impact of closing entries.<br>● Identify special descriptions for closing entries in a general journal. | Strand 6, Standard 2 |
| Cash Control and the Payroll System | Banking Procedures | ● Define cash control.<br>● Describe the different individuals involved in a banking transaction. | Strand 7, Standard 1 |
| | Reconciling the Bank Statement | ● Determine discrepancies between checkbooks and bank statements at the end of an accounting period.<br>● Define an accounting period.<br>● Describe how ATMs work. | Strand 7, Standard 2 |
| | Calculating Gross Earnings | ● Define gross earnings.<br>● Calculate gross earnings. | Strand 5, Standard 2 |
| | Payroll Deductions | ● Identify various payroll deductions.<br>● Define a deduction.<br>● Describe a 401k plan. | Strand 5, Standard 2 |
| | Payroll Records | ● Discuss consequences of inaccurate payroll records.<br>● Identify proper payroll record tasks. | Strand 7, Standard 1 |
| | Journalizing and Posting Payroll | ● Describe the process of transferring payroll calculations to accounting records. | Strand 4, Standards 2–3 |
| | Employer's Payroll Taxes | ● Define unemployment taxes.<br>● Identify different employer payroll taxes. | Strand 5, Standard 2 |

| Module | Lesson Title | Learning Intentions | Utah Core Standard Code(s) |
|---|---|---|---|
| | Tax Liability Payments and Tax Reports | • Identify tax liability payments.<br>• Describe the different employer tax forms. | Strand 5, Standard 2 |