Accounting I examines how to make decisions about planning, organizing, and allocating resources using accounting procedures. Throughout the course, students focus on double-entry accounting; methods and principles of recording business transactions; the preparation of various documents used in recording revenues, expenses, assets, and liabilities; and the preparation of financial statements.

This course allows students to explore careers in accounting while learning skills applicable to any professional setting. Students engage in project-based activities such as analyzing financial statements; implementing the accounts payable and accounts receivable process; and determining payroll expenses and taxes. Active learning ensures that students continually focus on the technical and interpersonal skills necessary to prepare them for the workplace. In addition, students evaluate the roles and qualifications required for specific accounting careers so they can identify opportunities of interest to them.

Accounting I is a full-year intermediate Career and Technical Education course applicable to programs of study in the finance or business management and administration career clusters. This course is built to state and national CTE standards. Students who successfully complete the course will be prepared to pursue certifications such as Associate in Regulation and Compliance, Certified Management Accountant, or Certified Quality Auditor.

This updated course was originally created for Apex Courses and is now available in Courseware.

Length: Two Semesters

Unit 1: What is Accounting?

Unit 2: What Is the Accounting Cycle?

Unit 3: Regulation and Ethics in Accounting

Unit 4: What Are Internal and Cash Controls?

Unit 5: Merchandising Businesses and Inventories

Unit 6: Semester 1 Wrap-Up

Unit 7: Payables and Receivables

Unit 8: Payroll

Unit 9: Accounting for Corporations

Unit 10: Financial Statement Analysis I

Unit 11: Financial Statement Analysis II

Unit 12: Semester 2 Wrap-Up

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