

**RIDGECROFT SCHOOL  
ACCOUNTING**

**PACING GUIDE**

<b>TOPICS/CONCEPTS</b>	<b>PACE</b>	<b>NC SCOS</b>	<b>RESOURCE:</b> TEXTBOOK: Accounting (Ross, Gilbertson, Lehman, Hanson), 7 <sup>th</sup> Ed. South- Western Publishing
<b>FIRST GRADING PERIOD</b>	<b>30 Days</b>		
STARTING A PROPRIETORSHIP	10	GOAL 1	TEXTBOOK: Chapter 1
STARTING A PROPRIETORSHIP: CHANGES THAT AFFECT OWNER'S EQUITY	10	GOAL 2	TEXTBOOK: Chapter 2
ANALYZING TRANSACTIONS INTO DEBIT AND CREDIT PARTS	10	GOAL 3	TEXTBOOK: Chapter 3
<b>SECOND GRADING PERIOD</b>	<b>30 Days</b>		
RECORDING TRANSACTIONS IN A GENERAL JOURNAL	10	GOAL 4	TEXTBOOK: Chapter 4
POSTING FROM A GENERAL JOURNAL TO A GENERAL LEDGER	10	GOAL 5	TEXTBOOK: Chapter 5
CASH CONTROL SYSTEMS	10	GOAL 6	TEXTBOOK: Chapter 6
<b>THIRD GRADING PERIOD</b>	<b>30 Days</b>		
WORK SHEET FOR A SERVICE BUSINESS	8	GOAL 7	TEXTBOOK: Chapter 7
FINANCIAL STATEMENTS FOR A PROPRIETORSHIP	8	GOAL 8	TEXTBOOK: Chapter 8
RECORDING ADJUSTING AND CLOSING ENTRIES FOR A SERVICE BUSINESS	9	GOAL 9	TEXTBOOK: Chapter 9
REVIEW AND ASSESSMENT	5		
<b>FOURTH GRADING PERIOD</b>	<b>30 Days</b>		
JOURNALIZING PURCHASES AND CASH PAYMENTS USING SPECIAL JOURNALS	10	GOAL 10	TEXTBOOK: Chapter 10
JOURNALIZING SALES AND CASH RECEIPTS USING SPECIAL JOURNALS	10	GOAL 11	TEXTBOOK: Chapter 11
POSTING TO GENERAL AND SUBSIDIARY LEDGERS	10	GOAL 12	TEXTBOOK: Chapter 12
<b>FIFTH GRADING PERIOD</b>	<b>30 Days</b>		
PRERPARING PAYROLL RECORDS	10	GOAL 13	TEXTBOOK: Chapter 13
PAYROLL ACCOUNTING, TAXES, AND REPORTS	10	GOAL 14	TEXTBOOK: Chapter 14
WORKSHEET FOR A MERCHANDISING BUSINESS	10	GOAL 15	TEXTBOOK: Chapter 15
<b>SIXTH GRADING PERIOD</b>	<b>30 Days</b>		
FINANCIAL STATEMENTS FOR A PARTNERSHIP	12	GOAL 16	TEXTBOOK: Chapter 16
RECORDING ADJUSTING AND CLOSING ENTRIES FOR A PARTNERSHIP	13	GOAL 17	TEXTBOOK: Chapter 17
REVIEW / ASSESSMENT	5		

10/24/06

## GOALS AND OBJECTIVES

<b>ACCOUNTING is planning, recording, analyzing, and interpreting financial information. A planned process for providing financial information that will be useful to management is called an accounting system.</b>
1. The student will be able to define accounting terms and practices related to proprietorship and identify accounting concepts and practices.
2. The student will be able to define accounting terms and practices related to changes that affect owner's equity for a service business organized as a proprietorship.
3. The student will be able to define accounting terms and practices related to analyzing transactions into debit and credit parts.
4. The student will be able to define accounting terms and practices related to journalizing transactions.
5. The student will be able to define accounting terms and practices related to posting from a general journal to a general ledger.
6. The student will be able to define accounting terms and practices related to using a checking account and a petty cash fund.
7. The student will be able to define accounting terms and practices related to a work sheet for a service business organized as a proprietorship.
8. The student will be able to define accounting terms and practices related to financial statements for a service business organized as a proprietorship.
9. The student will be able to define accounting terms and practices related to adjusting and closing entries for a service business organized as a proprietorship.
10. The student will be able to define accounting terms and practices related to purchases and cash payments for a merchandising business.
11. The student will be able to define accounting terms and practices related to sales and cash receipts for a merchandising business.
12. The student will be able to define accounting terms and practices related to posting to ledgers.
13. The student will be able to define accounting terms and practices related to payroll records.
14. The student will be able to define accounting terms and practices related to payroll accounting, taxes, and reports.
15. The student will be able to define accounting terms and practices related to a work sheet for a merchandising business
16. The student will be able to define accounting terms and practices related to financial statements for a merchandising business organized as a partnership.
17. The student will be able to define accounting terms and practices related to adjusting and closing entries for a merchandising business organized as a partnership.