

**ACCOUNTING I AND II
REAL WORLD APPLICATIONS & CONNECTIONS**

**18-WEEK COURSE OUTLINE
MRS. E. W. FITZGERALD
ROOM 11**

| Week | Chapters | Concepts |
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| Week 1 and Week 2 | Chapter 1 Chapter 2 | *Exploring Careers *Accounting Careers *Exploring the World of Business *Accounting: The Universal Language of Business |
| Week 3 | Chapter 3 | *Business Transactions and the Accounting Equation *Property and Financial Claims *Transactions that Affect Owner's Investment, Cash, and Credit *Transactions that Affect Revenue, Expense, and Withdrawals by the Owner |
| Week 4 | Chapter 4 | *Accounts and Double-Entry Accounting System *Applying the Rules of Debit and Credit |
| Week 5 | Chapter 5 | *The relationship of Revenue, Expenses, and Withdrawals to Owner's Equity *Applying the Rules of Debit and Credit to Revenue, Expense, and Owner's Equity |
| Week 6 | Chapter 6 | *The Accounting Cycle *Recording Transactions on the General Journal |
| Week 7 | Chapter 7 | *The General Ledger *The Posting Process *Preparing a Trial Balance |
| MINI PRACTICE SET - CANYON .COM WEB SITES | | |
| Week 8 | Chapter 8 | *Preparing the Work Sheet *Extending Amounts Across the Work Sheet |
| Week 9 | Chapter 9 | *The Income Statement *The Statement of Changes in Owner's Equity *The Balance Sheet |
| Week 10 | Chapter 10 | *Preparing Closing Entries *Posting Closing Entries and Preparing a Post-Closing Trial Balance |
| MINI PRACTICE SET – FAST TRACK TUTORING SERVICE | | |
| Week 11 | Chapter 11 | *Banking Procedures *Reconciling the Bank Account |
| Week 12 | Chapter 12 | *Calculating Gross Earnings *Payroll Deductions *Payroll Records |
| Week 13 | Chapter 13 | *Journalizing and Posting the Payroll *Employer's Payroll Taxes *Tax Liability Payments and Tax Reports |
| MINI PRACTICE SET: GREEN THUMB PLANT SERVICE | | |
| Week 14 | Chapter 14 | *Accounting for a Merchandising Business *Analyzing Sales Transactions *Analyzing Cash Receipt Transactions |
| Week 15 | Chapter 15 | *Purchasing Items Needed by a Business *Analyzing and Recording Purchases on Account |
| Week 16 | Chapter 16 | *The Sales Journal *The Cash Receipts Journal |
| Week 17 | Chapter 17 | *The Purchases Journal *The Cash Payments Journal |
| Week 18 | Wrap Up & Final | |

