# HUDSONVILLE HIGH SCHOOL COURSE FRAMEWORK

**COURSE/SUBJECT** | **Accounting I A / B / C**

| KEY COURSE OBJECTIVES/ ENDURING UNDERSTANDINGS<br>Important ideas and core processes | UNIT PACING<br>Names of units and approximate pacing | UNIT LEARNING TARGETS<br>By the end of the unit, students will be able to… | STANDARD<br>Which standards (i.e. common core, MMC, etc.) does this address? |
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| Planning, organizing, recording, and interpreting accounting information for Departmentalized Businesses, Corporations, Manufacturers, Partnerships, and Non-Profit Organizations | The Basic Accounting Cycle<br>6 weeks | - Business Transactions and the Accounting Equation<br>- Transactions that effect Assets, Liabilities, and Owner's Capital<br>- Journalizing Transactions | Standards match Davenport University, Baker College, Grand Rapids Community College, and Muskegon Community College Articulation Agreements<br><br>(Students receiving college credit with a B or higher in the course) |
| **OVERARCHING/ESSENTIAL SKILLS OR QUESTIONS**<br>Ideas/skills that transcend discipline - specific learning | General Accounting Adjustments and End of Year Prep<br>6 weeks | - Account for Uncollectible Accounts<br>- Account for Plant Assets<br>- Account for Notes Payable, Prepaid Expenses, Accrued Expenses<br>- Account for Notes Receivable, Unearned Revenue, Accrued Revenue | |
| Accounting II is the continuation of the study of the field of Accounting. Students learn the important role of how financial record keeping is critical for the successful operation of a business enterprise. | Corporation Accounting organized as a Merchandising Business<br>8 weeks | - Organize a Corporation and Pay Dividends<br>- Acquire Additional Capital<br>- Financial Analysis and Reporting for a Corporation | |
| | Accounting For Special Procedures<br>4 weeks | - Cost Accounting for Manufacturing Business<br>- Accounting Transactions and Financial Reporting for a Manufacturing Business<br>- Special Journals | |
| | Other Accounting Systems (Partnerships and Non-Profits)<br>12 weeks | - Organizational Structure of a Partnership<br>- Financial Reporting for a Partnership<br>- Budgeting and Accounting for a Not-for-Profit Organization<br>- Financial Reporting for a Not-for-Profit Organization<br>- Liquidation of Partnerships | |