

FULTON HIGH SCHOOL  
2015-2016 PACING GUIDE  
ACCOUNTING  
FIRST SEMESTER

1ST QUARTER

Unit 1: Accounting for a Service Business Organized as a Proprietorship

Chapter 1: Starting a Proprietorship – Changes That Affect the Accounting Equation

Chapter 2: Analyzing Transactions into Debit and Credit Parts

Chapter 3: Journalizing Transactions

Chapter 4: Posting to a General Ledger

Chapter 5: Cash Control Systems

Chapter 6: Work Sheet and Adjusting Entries for a Service Business

Chapter 7: Financial Statements for a Proprietorship

Chapter 8: Recording Closing Entries and Preparing a Post-Closing Trial Balance for a Service Business

**Assessments:** Chapter Tests and Unit 1 Final Exam

Unit 2: Accounting for a Merchandising Business Organized as a Corporation

Chapter 9: Accounting for Purchases and Cash Payments

Chapter 10: Accounting for Sales and Cash Receipts

Chapter 11: Accounting for Transactions Using a General Journal

Chapter 12: Preparing Payroll Records

**Assessments:** Chapter Tests

## 2ND QUARTER

Unit 2: Accounting for a Merchandising Business Organized as a Corporation  
(Continued)

Chapter 13: Accounting for Payroll and Payroll Taxes

Chapter 14: Accounting for Uncollectible Accounts Receivable

Chapter 15: Preparing Adjusting Entries and a Trial Balance

Chapter 16: Financial Statements and Closing Entries for a Corporation

Chapter 17: Financial Statement Analysis

**Assessments:** Chapter Tests and Unit 2 Final Exam

Unit 3: Accounting for a Merchandising Business Organized as a Corporation—  
Adjustments and Valuation

Chapter 18: Acquiring Capital for Growth and Development

Chapter 19: Accounting for Plant Assets, Depreciation, and Intangible Assets

Chapter 20: Accounting for Inventory

Chapter 21: Accounting for Accruals, Deferrals, and Reversing Entries

Chapter 22: End-of-Fiscal-Period Work for a Corporation

**Assessments:** Chapter Tests and Unit 3 Final Exam

Unit 4: Additional Accounting Procedures

Chapter 23: Accounting for Partnerships

Chapter 24: Recording International and Internet Sales

**Assessments:** Chapter Tests and Unit 4 Final Exam