

Accounting I (P1)	
Date	Lesson
Monday 09/22/2025	Accounting and the Business Environment Lesson Accounting and Related Careers Research Statement of Cash Flows Standards 1.14 Prepare and explain the purposes of each financial statement and describe the way they articulate with each other
Tuesday 09/23/2025	Recording Business Transactions Lesson Accounts / Double-Entry Accounting Introduce debits and credits Standards 1.7 Explain the double-entry system of accounting and apply debit and credit rules when analyzing business transactions Demonstrate an understanding of the fundamental accounting equation
Wednesday 09/24/2025	Recording Business Transactions Lesson Practice journal entries Standards 1.8 Explain the purpose of the journal and the process of journalizing business transactions General Journal Multicolumn Journal Special Journals: Cash Payments, Cash Receipts, Purchases, Sales 1.7 Explain the double-entry system of accounting and apply debit and credit rules when analyzing business transactions



Recording Business Transactions Lesson · Practice journal entries **Standards** Thursday 09/25/2025 1.8 Explain the purpose of the journal and the process of journalizing business transactions General Journal · Multicolumn Journal · Special Journals: Cash Payments, Cash Receipts, Purchases, Sales 1.9 Analyze the relationship of the journal to the ledger **Recording Business Transactions** Lesson · Practice journal entries **Standards** Friday 09/26/2025 1.8 Explain the purpose of the journal and the process of journalizing business transactions General Journal · Multicolumn Journal · Special Journals: Cash Payments, Cash Receipts, Purchases, Sales

1.9 Analyze the relationship of the journal to the ledger