Course Title	Financial Accounting Dual Enrollment through CCV	
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Course Description through CCV	This course introduces students to problems of external reporting as they relate to service providers, merchandisers, and corporations. Students examine the various accounts found in financial statements and learn how to put these accounts together to render meaningful statements that communicate pertinent information to those who read them. Basic math skills are required. Students have the opportunity to take the Bookkeeping Certification from the National Association of Certified Public Bookkeepers (NACPB) in this course.	
Statement of Outcome \	This is an opportunity for students to earn three college credits. Accounting is the language of business. In this course, students will learn more about businesses and how they manage money. Students will utilize math skills, while keeping track of business transactions. This class will be helpful for students moving on to the Entrepreneurship Capstone course. This class will allow students to earn college credits and can count toward the WHS three course math requirement after the successful completion of Algebra 1.	
Unit Name & Time Frame	**Accounting for a Service Business Organized as a Sole Proprietorship** Approximately 30 classes	**Accounting for a Merchandising Business** Approximately 30 classes
Topic(s) and driving question.	What is Accounting? ● The Accounting Equation ● Debits, Credits and T-Accounts ● Journalize Transactions ● Posting to the General Ledger ● Worksheet & Adjusting Entries ● Financial Statement Preparation & Closing Entries ● Financial Statement Review & Analysis ● Cash Controls	How Does the Accounting Process Differ for a Merchandising Business? ● Accounting for Merchandise Sales ● Accounting for Merchandise Purchases ● Accounts Payable ● Accounts Receivable ● Preparing and Processing Payroll ● Employer Payroll Taxes ● Acquiring Capital from Investors ● Plant Assets, Depreciation, Intangibles ● Inventories and Cost of Sales ● Preparing Adjusting Entries and a Trial Balance ● Financial Statement Preparation & Closing Entries ● Financial Statement Review & Analysis
Summative Assessment Clarification:	Students will complete a simulation Brooke's Books, where they manage the bookkeeping for a start-up entrepreneur using cloud accounting software.	***TBD Students will either analyze financial statements of existing businesses, complete a final exam, or complete the bookkeeping certification from the NACPB as mentioned above.
Link to Unit	This is my working draft of the topics that are covered in each class. 3	
Link to Curriculum	This is a link to the BusinessU Curriculum and Standards, which will be followed for the majority of the course.	