Recordkeeping Grade 9+ 1 Credit

based on *Recordkeeping*, 1st Edition ©2010

Personal recordkeeping covers topics such as personal banking, budgeting, understanding credit, and taxes. Business recordkeeping includes topics such as cash receipts and records as well as inventory, invoicing, and payroll. Business accounting teaches double entry accounting, and the use of ledgers, journals, and financial statements. Each section ends with a project that reviews the concepts taught. The examples given are in an Anabaptist context.

LightUnit 1

Part 1: Personal Recordkeeping for Christian Stewardship

- Recording, Filing, and Organizing Information; Using Forms
  - Maintaining Accurate Records
  - Alphabetic Filing of Records
  - Numeric and Subject Filing of Records
  - Keeping Personal Records
- Working With Bank Accounts
  - Basic Banking Services: Checking Accounts
  - Writing and Recording Checks
  - Reconciling a Checking Account
  - Savings Accounts
- Budgeting Income and Expenses
  - Planning a Budget
  - Recording Income and Expenses
  - Analyzing Income and Expenses

LightUnit 2

- Using Credit
  - Understanding Credit
  - Using Charge Accounts and Credit Cards
  - Borrowing Money
- Paying Taxes
  - Sales and Property Taxes
  - Social Security Taxes
  - Income Taxes

LightUnit 3

Part 2: Business Recordkeeping for Christian Stewardship

- Cash Receipts
  - Preparing Sales Receipts and Payment Receipts
  - Receiving Payments
  - Making Cash or Credit Refunds
  - Using a Cash Register
- Cash Records for Small Businesses
  - Maintaining a Classified Cash Record
  - Preparing a Business Budget
  - Keeping Petty Cash Records

LightUnit 4

- Business Banking
  - Making Deposits
  - Using a Business Checkbook
  - Reconciling a Business Checkbook
- Farm Records
  - Farm Income Records
  - Farm Expense Records
  - Annual Farm Records

LightUnit 5

- Charge Sales and Accounts Receivable
  - Charge Sales and Accounts Receivable
  - Posting Charge Sales, Payments, and Credit Memos
  - Preparing Statements of Account
- Inventory
  - Keeping a Perpetual Inventory
  - Ordering and Receiving Merchandise
  - Periodic Inventory and Valuation

LightUnit 6

- Purchase Invoices and Accounts Payable
  - Purchase Invoices
  - Discounts and Due Dates
  - Accounts Payable Records
- Payroll
  - Computing Gross Earnings From Timecards
  - Computing Gross Earnings: Salaries, Commissions, and Piecework
  - Computing Net Pay
  - Preparing the Payroll

LightUnit 7

Part 3: Business Accounting for Christian Stewardship

- Basic Accounting Records
  - Introduction to Accounting
  - The Balance Sheet
  - The General Journal and the Opening Entry
  - General Ledger Accounts
- Accounting Transactions
  - Analyzing Transactions
  - Recording Transactions
  - Posting Transactions

LightUnit 8

- Multi-Column Journals for Service Businesses
  - Journalizing in a Multi-column Journal
  - Proving a Multi-column Journal
  - Posting From a Multi-column Journal
- The Trial Balance and Worksheet
  - The Trial Balance
  - The Worksheet
- Financial Statements for a Service Business
  - The Income Statement
  - The Capital Statement
  - The Balance Sheet

LightUnit 9

- Purchases Journal and Cash Payments Journal
  - The Purchases Journal
  - Purchase Returns and Allowances
  - The Cash Payments Journal
- Sales Journal and Cash Receipts Journal
  - The Sales Journal
  - Sales Returns and Allowances
  - The Cash Receipts Journal

LightUnit 10

- Subsidiary Ledgers and Special Journals
  - Accounts Payable and a Purchases Journal
  - Accounts Payable and a Multi-column Cash Payments Journal
  - Accounts Receivable and a Sales Journal
  - Accounts Receivable and a Multi-column Cash Receipts Journal
- Financial Statements for a Merchandising Business
  - The Trial Balance and Worksheet
  - The Income Statement
  - The Capital Statement and Balance Sheet