

University Interscholastic League
Schedule of Concepts for the Accounting Contest
(Revised for Spring 1996 and Thereafter)

Glencoe Accounting, First-Year Course, 5th Edition student textbook is correlated to the UIL Schedule of Concepts for the Accounting Contest. Use the following chart as you prepare for the contest.

This chart is included for informational purposes only, and does not present or imply endorsement or sanction of the *Glencoe Accounting* program by University Interscholastic League. The content of the Schedule of Concepts may change without notice.

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Subject	Accounting I, High School	
Publisher	Glencoe/McGraw-Hill	
Program Title	Glencoe Accounting: Real-World Applications & Connections – First-Year Course, 5th Edition	
UIL Concept # District=D1-D45 Regional=R1-R17 State=S1-S14	Subconcept (#)	Student Edition
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D6: Journalize transactions-general journal		pp. 126-149, 175, 176, 178-179, 282-283, 317-319, 324, 328-332, 337, 339, 341-349, 361, 362, 364, 371-376, 395, 396, 398, 399, 403-408, 414-417, 500, 501, 544-547, 569, 570, 576, 577, 581, 593-595, 653-657, 660, 663-666, 675-677, 726-729, 736-743, 749, 750, 758-762, 768, 769, 770-773
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	D10 - b : Income Statement	pp. 205-209, 222-229, 254-255, 282-283, 522-529, 537-543, 569, 585, 726-729, 754, 756, 767, 769, 770-773
	D10 - c : Statement of Owner's Equity (Statement of Changes in Owner's Equity)	pp. 210-214, 223-229, 254-255, 282-283
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D13: Order of accounting cycle for a service business and for a merchandising business		pp. 122, 152, 182, 204, 232, 233, 560, 561, 563, A-7-A-8
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D19: Income Summary account		pp. 235-240, 247-249, 251-255, 488, 489, 500-503, 551-555, 563, 564
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D22: Types of check endorsements (blank, special, restricted)		pp. 261, 275, 276, 279
D23: Bank reconciliation and required journal entries		pp. 265-269, 271, 273, 275-278, 280-283
D24: Petty cash fund and entries		pp. 605-623
D25: Change fund and entries		pp. 600-604, 615-619
D26: Terminology and transactions for a service and merchandising business as a sole proprietorship		pp. 46-48, 50-55, 57-60, 62, 66-68, 72-74, 78-83, 86, 89-93, 96-98, 104-107, 109, 112, 113, 115-119, 122-124, 126-149, 152, 153, 157, 170, 172, 175-177, 178-179, 182, 183, 187, 189, 190, 192, 196, 204, 205, 210, 216, 217, 220, 221, 224, 232, 235, 238, 243, 245, 248, 258-263, 265-267, 269-271, 276, 279, 282-283, 288-291, 293, 294, 297, 299-302, 306, 316-318, 322-324, 327-332, 334, 336, 340, 343-349
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D35: Net purchases, Net sales, Cost of Delivered Merchandise, Cost of Merchandise Available for Sale, Cost of Merchandise Sold, and Gross Profit on Sales.		pp. 523-526, 537, 538, 726-729
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D42: Payroll Register or Journal and Employee Earnings Record		pp. 299, 300, 302, 304, 305, 309-313, 346-349
D43: Employer Payroll Tax Expense: FICA, FUTA, State Unemployment Tax		pp. 322-326, 339, 340, 343, 344, 345, 346-349
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D45: Accounting Assumptions, Characteristics, Principles:	D45 - a : Accounting Period Cycle	pp. 34, 35, 38, 40, 122-124
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	D45 - l : Realization of Revenue (Revenue Principle)	pp. 106, 112
	D45 - m: Relevance	pp. 519, 521
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R15: Costing inventory (FIFO, LIFO, Weighted-average and Specific Identification), comparison of methods in rising and falling prices, and lower of cost or market method.		pp. 684-688, 690-696
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S8: Promissory Notes (calculation, terminology and entries) for notes payable and receivable (interest bearing and non-interest bearing)		pp. 702-725, A-26–A-28
S9: Accruals (including entries, calculation, classification and financial statement presentation)		pp. A-25–A-29
S10: Deferrals (including entries, calculation, classification and financial statement presentation).		pp. A-25–A-26, A-29–A-30
S11: Reversing entries		(Advanced Course)
S12: Effects on financial statements of incorrect accruals and deferrals in current and future periods		(Advanced Course)
S13: Forming and dissolving sole proprietorships, partnerships, and corporations		pp. 29, 30, 574, 575, 589, 734, 745, 746, 757-764, 767, 769
S14: Compare and contrast the three types of business organizations: sole proprietorship, partnership, and corporation (consider advantages and disadvantages)		pp. 29, 30, 38, 41, 574, 575, 589, 590, 734, 735, 745, 746