

Conneaut School District – Business Education Curriculum Map
Accounting II **Grades 10-12** **Elective**
90 minutes/18 weeks or 45 minutes/all year

*Pennsylvania does not have Business Ed. Standards at this time. See attachment for NBEA stand.				
Time-Line	CONTENT	STANDARDS	SKILLS	ASSESSMENT
1 wk	PAYROLL ACCOUNTING, TAXES, AND REPORTS <ul style="list-style-type: none"> Chapter 13 	3.A.5 4.B.13 4.B.4-5	<ul style="list-style-type: none"> Recording a Payroll Recording Employer Payroll Taxes Reporting Withholding and Payroll Taxes Paying Withholding and Payroll Taxes 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1 wk	REINFORCEMENT ACTIVITY 2 – PART A <ul style="list-style-type: none"> AN ACCOUNTING CYCLE FOR A CORPORATION: JOURNALIZING AND POSTING TRANSACTIONS 	1.1, 3-7, 9-13, 1.17 2.A.2-3, 5 3.A.2, 5 3.B.1 4.B. 1-4	<ul style="list-style-type: none"> Journalizing transactions in special and general journals Posting to Ledgers Prove cash Preparation of schedule of accounts payable Preparation of schedule of accounts receivable 	<ul style="list-style-type: none"> Reinforcement Activity Work Papers Ledgers used in Activity A are needed for Reinforcement Activity 2 – Part B
2 wks	DISTRIBUTING DIVIDENDS AND PREPARING A WORK SHEET FOR A MERCHANDISING BUSINESS <ul style="list-style-type: none"> Chapter 14 	1.11-13 1.17 2.A.7 2.C.2	<ul style="list-style-type: none"> Distributing Earnings to Stockholders Beginning an 8-Column Work Sheet for a Merchandising Business Planning and Recording a Merchandise Inventory Adjustment Planning and Recording an Allowance for Uncollectible Accounts Adjustment Planning and Recording Depreciation Adjustments Calculating Federal Income Tax and Completing a Work Sheet 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems

1 wk	FINANCIAL STATEMENTS FOR A CORPORATION <ul style="list-style-type: none"> Chapter 15 	1.14 2.C.1-2 3.A.2, 5 3.B.1-2	<ul style="list-style-type: none"> Preparing an Income Statement Analyzing an Income Statement Preparing a Statement of Stockholders' Equity Preparing a Balance Sheet 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1 wk	RECORDING ADJUSTING AND CLOSING ENTRIES FOR A CORPORATION <ul style="list-style-type: none"> Chapter 16 	1.15 2.C.2	<ul style="list-style-type: none"> Recording Adjusting Entries Recording Closing Entries for Income Statement Accounts Preparing a Post-Closing Trial Balance 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1 wk	REINFORCEMENT ACTIVITY 1 – PART B <ul style="list-style-type: none"> AN ACCOUNTING CYCLE FOR A CORPORATION: END-OF-FISCAL PERIOD WORK 	1.1, 3-7, 9-13, 1.15-17 2.A.2-3, 5, 7 2.C.1-2 3.A.2, 5 3.B.1-2 4.B. 1-4	<ul style="list-style-type: none"> Prepare and Complete a Work Sheet Prepare Adjustments Calculate Federal Income Tax Expense and Record the Adjustment on the Work Sheet Prepare an Income Statement Prepare a Statement of Stockholders' Equity Prepare a Balance Sheet in report form Journalize and Post Adjusting Entries And Closing Entries Prepare a Post-Closing Trial Balance 	<ul style="list-style-type: none"> Reinforcement Activity Work papers Ledgers from Reinforcement Activity 2 – Part A are needed
1 wk	ACCOUNTING FOR UNCOLLECTIBLE ACCOUNTS RECEIVABLE <ul style="list-style-type: none"> Chapter 17 	1.17 2.A.4-5 3.A.5	<ul style="list-style-type: none"> Uncollectible Accounts Writing Off and Collecting Uncollectible Accounts Receivable 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems

2 wks	<p>ACCOUNTING FOR PLANT ASSETS AND DEPRECIATION</p> <ul style="list-style-type: none"> Chapter 18 	2.A.1 2.A.7-9	<ul style="list-style-type: none"> Buying Plant Assets and Paying Property Tax Calculating Depreciation Expense Journalizing Depreciation Expense Disposing of Plant Assets Declining-Balance Method of Depreciation 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1 wk	<p>ACCOUNTING FOR INVENTORY</p> <ul style="list-style-type: none"> Chapter 19 	1.17 2.A.6 3.A.5	<ul style="list-style-type: none"> Determining the Quantity of Merchandise Inventory Determining the Cost of Merchandise Inventory Estimating Inventory 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1 wk	<p>ACCOUNTING FOR NOTES AND INTEREST</p> <ul style="list-style-type: none"> Chapter 20 	1.17 2.A.4-5 2.B.1	<ul style="list-style-type: none"> Promissory Notes Notes Payable Notes Receivable 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1 wk	<p>REINFORCEMENT ACTIVITY 3 – PART A</p> <ul style="list-style-type: none"> AN ACCOUNTING CYCLE FOR A CORPORATION: JOURNALIZING AND POSTING TRANSACTIONS 	1.1, 3-7, 9-13, 1.15-17 2.A.1-9 2.B.1 2.C.1-2 3.A.2, 5 3.B.1-2 4.B. 1-4	<ul style="list-style-type: none"> Journalize transactions in special and general journals Post from journals to ledger Prepare schedules of accounts Receivable and accounts payable 	<ul style="list-style-type: none"> Reinforcement Activity Work Papers
1 wk	<p>ACCOUNTING FOR ACCRUED REVENUE AND EXPENSES</p> <ul style="list-style-type: none"> Chapter 21 	1.17 2.A.4-5 2.B.1, 3 3.A.5	<ul style="list-style-type: none"> Accrued Revenue Accrued Expenses Reversing entries for accrued revenue and expenses 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems

1 wk	<p>END-OF-FISCAL-PERIOD WORK FOR A CORPORATION</p> <ul style="list-style-type: none"> Chapter 22 	<p>1.11-15 1.17 2.B.1, 3 2.C.1-2 3.A.2 3.B.1-2</p>	<ul style="list-style-type: none"> Preparing a Work Sheet for a Corporation Preparing an Income Statement Preparing a Statement of Stockholders' Equity and Balance Sheet Adjusting, Closing, and Reversing Entries for a Corporation 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1 wk	<p>REINFORCEMENT ACTIVITY 3 – PART B</p> <ul style="list-style-type: none"> AN ACCOUNTING CYCLE FOR A CORPORATION: END-OF-FISCAL PERIOD WORK 	<p>1.1, 3-7, 9-13, 1.15-17 2.A.1-9 2.B.1 2.C.1-2 3.A.2, 5 3.B.1-2 4.B. 1-4</p>	<ul style="list-style-type: none"> Record plant asset depreciation Prepare and complete a work sheet Calculate federal income tax expense and record adjustment Prepare and analyze an income statement Calculate earnings per share Prepare end-of-fiscal statements Journalize and post adjusting, closing, and reversing entries 	<ul style="list-style-type: none"> General Ledger from Reinforcement Activity 3 – Part A Reinforcement Activity Work Papers:
1 wk	<p>ACCOUNTING FOR PARTNERSHIPS</p> <ul style="list-style-type: none"> Chapter 23 	<p>2.C.1 3.B.1 4.A.1-2</p>	<ul style="list-style-type: none"> Forming a Partnership Distribution of Net Income and Owners' Equity Statements Dissolving a Partnership 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1 wk	<p>RECORDING INTERNATIONAL AND INTERNET SALES</p> <ul style="list-style-type: none"> Chapter 24 	<p>2.A.10 3.A.5</p>	<ul style="list-style-type: none"> Recording International Sales Recording Internet Sales 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
Time Permitting	<p>UNIQUE GLOBAL IMPORTS</p> <ul style="list-style-type: none"> Simulation 	<p>1.1, 3-7, 9-13, 1.15-17 2.A.1-9 2.B.1 2.C.1-2 3.A.2, 5 3.B.1-2 4.B. 1-4</p>	<ul style="list-style-type: none"> Unique Global Imports is a merchandising business organized as a corporation Concepts covered are used to journalize, post and prepare statements necessary for a corporation 	<ul style="list-style-type: none"> Simulation (All materials needed are in the simulation)

1 wk	<p>FINAL EXAM & WRAP UP</p>		<ul style="list-style-type: none"> • Wrap up semester • Assess concepts/terms learned 	<ul style="list-style-type: none"> • Final Exam (required by district)
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