

Conneaut School District – Business Education Curriculum Map
Accounting 3 Grades 11-12 Elective
90 minutes/18 weeks or 45 minutes/year

*Pennsylvania does not have Business Ed. Standards at this time. See attachment for NBEA stand.				
Time-Line	CONTENT	STANDARDS	SKILLS	
			ASSESSMENT	
1 wk	RECORDING DEPARTMENTAL PURCHASES AND CASH PAYMENTS <ul style="list-style-type: none"> Chapter 1 	1.1-4 1.6-10	<ul style="list-style-type: none"> Using Accounting Principles and Records Journalizing and Posting Purchases and Purchases Returns Journalizing and Posting Cash Payments 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1 wk	RECORDING DEPARTMENTAL SALES AND CASH RECEIPTS <ul style="list-style-type: none"> Chapter 2 	1.6-10	<ul style="list-style-type: none"> Departmental Sales on Account and Sales Returns and Allowances Journalizing and Posting Cash Receipts 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1 wk	CALCULATING AND RECORDING DEPARTMENTAL PAYROLL DATA <ul style="list-style-type: none"> Chapter 3 	4.B.1-4	<ul style="list-style-type: none"> Completing Payroll Records for Employee Earnings and Deductions Recording a Payroll and Payroll Taxes 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
2 wks	FINANCIAL REPORTING FOR A DEPARTMENTALIZED BUSINESS <ul style="list-style-type: none"> Chapter 4 	1.17 3.A.10 4.A.4 4.C.1	<ul style="list-style-type: none"> Responsibility Accounting for a Merchandising Business Interim Departmental Statement of Gross Profit Preparing a Work Sheet for a Departmentalized Business End-of-Period Work for a Departmentalized Business 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems

.5 wk	REINFORCEMENT ACTIVITY 1 <ul style="list-style-type: none"> PROCESSING AND REPORTING DEPARTMENTALIZED ACCOUNTING DATA 	1.1-4 1.6-10 1.17 3.A.10 4.A.1,4 4.B.1-4 4.C.1	<ul style="list-style-type: none"> Journalize transactions using special journals Post to special journals Calculate sales tax on taxable customers Apply concepts learned to complete the tasks 	<ul style="list-style-type: none"> Reinforcement Activity 1 work papers
1 wk	A VOUCHER SYSTEM <ul style="list-style-type: none"> Chapter 5 	1.7-8	<ul style="list-style-type: none"> Vouchers and Voucher Registers Voucher Check and Check registers Journalizing a voucher for purchases returns and allowances on account Journalizing a voucher for a payroll transaction 	<ul style="list-style-type: none"> Reinforcement Activity Work papers
1 wk	INVENTORY PLANNING AND VALUATION <ul style="list-style-type: none"> Chapter 6 	1.17	<ul style="list-style-type: none"> The Nature of Merchandise Inventory – maintaining inventory Inventory Costing Estimating the Inventory 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1.5 wk	ACCOUNTING FOR UNCOLLECTIBLE ACCOUNTS <ul style="list-style-type: none"> Chapter 7 	1.17	<ul style="list-style-type: none"> Direct Write-Off Method of Recording Uncollectible Accounts Allowance Method of Recording Uncollectible Accounts Expense Accounts Receivable Turnover Ratio 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
2 wks	ACCOUNTING FOR PLANT ASSETS <ul style="list-style-type: none"> Chapter 8 	1.17 2.A.13-15 2.A.17 3.A.12	<ul style="list-style-type: none"> Buying Plant Assets Calculating and Journalizing Depreciation Expense Disposing of Plant Assets Other Methods of Depreciation 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems

1 wk	<p>ACCOUNTING FOR NOTES PAYABLE, PREPAID EXPENSES, AND ACCRUED EXPENSES</p> <ul style="list-style-type: none"> • Chapter 9 	1.17 2.A.10 2.B.5-6	<ul style="list-style-type: none"> • Notes Payable • Prepaid Expenses • Accrued Expenses 	<ul style="list-style-type: none"> • Written tests and quizzes • Chapter Problems
1 wk	<p>ACCOUNTING FOR NOTES RECEIVABLE, UNEARNED REVENUE, AND ACCRUED REVENUE</p> <ul style="list-style-type: none"> • Chapter 10 	1.17 2.A.10-12	<ul style="list-style-type: none"> • Notes Receivable • Unearned and Accrued Revenue 	<ul style="list-style-type: none"> • Written tests and quizzes • Chapter Problems
1 wk	<p>ORGANIZING A CORPORATION AND PAYING DIVIDENDS</p> <ul style="list-style-type: none"> • Chapter 11 	2.A.16 2.C.4-5 4.A.4	<ul style="list-style-type: none"> • Starting a Corporation • Stock Subscriptions and the Balance Sheet • Calculating and Journalizing Dividends for a Corporation 	<ul style="list-style-type: none"> • Written tests and quizzes • Chapter Problems
1 wk	<p>ACQUIRING ADDITIONAL CAPITAL FOR A CORPORATION</p> <ul style="list-style-type: none"> • Chapter 12 	2.B.7 2.C.4-5 4.A.4	<ul style="list-style-type: none"> • Capital Stock Transactions • Treasuring Stock Transactions • Bonds Payable Transactions 	<ul style="list-style-type: none"> • Written tests and quizzes • Chapter Problems
2 wks	<p>SIMULATION</p> <ul style="list-style-type: none"> • SOUNDS, INC. 	1.7,8,17 2.A.10-15,17 3.A.12 4.4	<ul style="list-style-type: none"> • A departmentalized merchandising business organized as a corporation. 	<ul style="list-style-type: none"> • Simulation (all materials provided 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)