

Conneaut School District – Business Education Curriculum Map
Accounting 4 **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	FINANCIAL ANALYSIS AND REPORTING FOR A CORPORATION <ul style="list-style-type: none"> • Chapter 13 	1.17 2.C.4,5 3.A.10 4.A.4	<ul style="list-style-type: none"> • Work Sheet for a Corporation • Financial Statements and Analysis • Other End-of-Fiscal-Period Work (Adjusting, Closing, and Reversing Entries) 	<ul style="list-style-type: none"> • Written tests and quizzes • Chapter Problems
1.5 wks	REINFORCEMENT ACTIVITY 2 <ul style="list-style-type: none"> • PROCESSING AND REPORTING ACCOUNTING DATA FOR A CORPORATION 	1.17 2.B.5-7 2.C.4,5 2.A.10-17 3.A.10	<ul style="list-style-type: none"> • Journalizing transactions in special and general journals • Complete a Worksheet • Prepare an Income Statement, Stockholders' Equity Statement, and Balance Sheet • Calculate Earnings per Share • Journalize Adjusting, Closing, and Reversing Entries 	<ul style="list-style-type: none"> • Reinforcement • Activity Work Papers • Audit Test
1 wk	BUDGETARY PLANNING AND CONTROL <ul style="list-style-type: none"> • Chapter 14 	4.D.1 5.A.2	<ul style="list-style-type: none"> • Budgetary Planning • Budgeting Income Statement • Cash Budgets and Performance Reports 	<ul style="list-style-type: none"> • Written tests and quizzes • Chapter Problems
1 wk	MANAGEMENT DECISIONS USING COST-VOLUME-PROFIT ANALYSIS <ul style="list-style-type: none"> • Chapter 15 	4.D.1 5.A.1,2	<ul style="list-style-type: none"> • Cost Characteristics That Influence Decisions • Determining Breakeven • Decisions That Affect Net Income 	<ul style="list-style-type: none"> • Written tests and quizzes • Chapter Problems
1 wk	MANAGEMENT DECISIONS USING PRESENT-VALUE ANALYSIS <ul style="list-style-type: none"> • Chapter 16 	4.D.1 5.B.2	<ul style="list-style-type: none"> • Business Decisions Using Present Values • Present Value and Annuities 	<ul style="list-style-type: none"> • Written tests and quizzes • Chapter Problems

1 wk	FINANCIAL STATEMENT ANALYSIS <ul style="list-style-type: none"> Chapter 17 	3.A.10 4.D.1	<ul style="list-style-type: none"> Trend Analysis and Component Percentages Calculating Earnings Performance and Efficiency Analysis Calculating Financial Strength Analysis 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1wk	STATEMENT OF CASH FLOWS <ul style="list-style-type: none"> Chapter 18 	3.A.8,9 4.D.1	<ul style="list-style-type: none"> Understanding Cash Flow Analysis Preparing the Operating Activities Section of a Statement of Cash Flows Completing the Statement of cash Flows 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1.5 wks	COST ACCOUNTING FOR A MANUFACTURING BUSINESS <ul style="list-style-type: none"> Chapter 19 	4.D.2 4.D.4-7 5.A.4	<ul style="list-style-type: none"> Elements of Manufacturing Cost Maintaining Manufacturing Records 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1 wk	ACCOUNTING TRANSACTIONS AND FINANCIAL REPORTING FOR A MANUFACTURING BUSINESS <ul style="list-style-type: none"> Chapter 20 	1..17 3.B.3,4 4.D.2-5	<ul style="list-style-type: none"> Journalizing Manufacturing Accounting Transactions Preparing End-of-Fiscal-Period Statements 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1 wk	REINFORCEMENT ACTIVITY 3 PROCESSING AND REPORTING COST ACCOUNTING DATA FOR A MANUFACTURING BUSINESS	1..17 3.B.3,4 4.D.2-7 5.A.4	<ul style="list-style-type: none"> Cost Accounting Activities Journalizing and Posting Transactions using Special and General Journals Completing Cost Records End-of-Fiscal-Period Activities 	<ul style="list-style-type: none"> Reinforcement Activity Work Papers Audit test
1 wk	ORGANIZATIONAL STRUCTURE OF A PARTNERSHIP <ul style="list-style-type: none"> Chapter 21 	2.C.3	<ul style="list-style-type: none"> Forming a Partnership Admitting Partners to Existing Partnerships 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems

1.5 wks	FINANCIAL REPORTING FOR A PARTNERSHIP <ul style="list-style-type: none"> Chapter 22 	1.17 2.C.3	<ul style="list-style-type: none"> Distribution and Withdrawal of Partnership Earnings End-of-Fiscal-Period Work for a Partnership Liquidation of a Partnership 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1 wk	BUDGETING AND ACCOUNTING FOR A NOT-FOR-PROFIT ORGANIZATION <ul style="list-style-type: none"> Chapter 23 	4.A.3 5.A.3	<ul style="list-style-type: none"> Not-for-Profit Organizations Journalizing Revenues Journalizing Expenditures, Encumbrances, and Other Transactions 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1 wk	FINANCIAL REPORTING FOR A NOT-FOR-PROFIT ORGANIZATION <ul style="list-style-type: none"> Chapter 24 	4.A.3	<ul style="list-style-type: none"> Preparing a Work Sheet for a Government Organization Preparing Financial Statements for a Governmental Organization Recording Adjusting and Closing Entries for a Governmental Organization 	<ul style="list-style-type: none"> Written tests and quizzes Chapter Problems
1.5 wks	FIRST CLASS IMAGE WEAR, INC. <ul style="list-style-type: none"> Simulation ** Optional activity as time permits 	1.17 2.A.10-17 2.B.5-7 2.C.4,5 3.A.10 3.A.12 4.A.4	<ul style="list-style-type: none"> A merchandising business organized as a corporation 	<ul style="list-style-type: none"> Simulation (All materials needed are in the simulation) Audit test upon completion
1 wk	REVIEW & FINAL EXAM		<ul style="list-style-type: none"> Review and prepare for Final Complete any outstanding work/project Assess concepts/terms learned 	<ul style="list-style-type: none"> Final Exam (required by district)