

Conneaut School District – Business Education Curriculum Map  
**Accounting I** **Grades 10-12 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	ASSESSMENT	
1 wk	<b>STARTING A PROPRIETORSHIP: CHANGES THAT AFFECT THE ACCOUNTING EQUATION</b> <ul style="list-style-type: none"> <li>• Chapter 1</li> </ul>	1.1 1.3-4 4.A.1	<ul style="list-style-type: none"> <li>• The Accounting Equation</li> <li>• How Business Activities Change the Accounting Equation</li> <li>• How Transactions Change Owner's Equity in an Accounting Equation</li> </ul>	<ul style="list-style-type: none"> <li>• Written tests and quizzes</li> <li>• Chapter Problems</li> </ul>
1.5 wks	<b>ANALYZING TRANSACTIONS INTO DEBIT AND CREDIT PARTS</b> <ul style="list-style-type: none"> <li>• Chapter 2</li> </ul>	1.4-5 1.7 2.C.1	<ul style="list-style-type: none"> <li>• Using T Accounts</li> <li>• Analyzing How Transactions Affect Accounts</li> <li>• Analyzing How Transactions Affect Owner's Equity Accounts</li> </ul>	<ul style="list-style-type: none"> <li>• Written tests and quizzes</li> <li>• Chapter Problems</li> </ul>
1 wk	<b>JOURNALIZING TRANSACTIONS</b> <ul style="list-style-type: none"> <li>• Chapter 3</li> </ul>	1.6 1.7-8 2.C.1	<ul style="list-style-type: none"> <li>• Journals, Source Documents, and Recording Entries in a Journal</li> <li>• Journalizing Buying Insurance, Buying on Account, and Paying on Account</li> <li>• Journalizing Transactions That Affect Owner's Equity and Receiving Cash on Account</li> <li>• Proving and Ruling a Journal</li> </ul>	<ul style="list-style-type: none"> <li>• Written tests and quizzes</li> <li>• Chapter Problems</li> </ul>
1 wk	<b>POSTING TO A GENERAL LEDGER</b> <ul style="list-style-type: none"> <li>• Chapter 4</li> </ul>	1.6 1.9-10	<ul style="list-style-type: none"> <li>• Preparing a Chart of Accounts</li> <li>• Posting Separate Amounts from a Journal to a General Ledger</li> <li>• Completed Accounting Forms and Making Correcting Entries</li> </ul>	<ul style="list-style-type: none"> <li>• Written tests and quizzes</li> <li>• Chapter Problems</li> </ul>

1 wk	<p><b>CASH CONTROL SYSTEMS</b></p> <ul style="list-style-type: none"> <li>Chapter 5</li> </ul>	2.A.2 3.A.5	<ul style="list-style-type: none"> <li>Checking Accounts</li> <li>Bank Reconciliation</li> <li>Dishonored Checks and Electronic Banking</li> <li>Petty Cash</li> </ul>	<ul style="list-style-type: none"> <li>Written tests and quizzes</li> <li>Chapter Problems</li> </ul>
1 wk	<p><b>REINFORCEMENT ACTIVITY 1 – PART A</b></p> <ul style="list-style-type: none"> <li>AN ACCOUNTING CYCLE FOR A PROPRIETORSHIP: JOURNALIZING AND POSTING TRANSACTIONS</li> </ul>	1.1, 3-7,9-10 2.A.2 2.C.1 3.A.5 4.A.1	<ul style="list-style-type: none"> <li>Journalizing Transactions</li> <li>Posting from the Journal to the Ledger</li> <li>Prove Cash</li> </ul>	<ul style="list-style-type: none"> <li>Reinforcement Activity</li> <li>Work papers</li> </ul>
1.5 wks	<p><b>WORK SHEET FOR A SERVICE BUSINESS</b></p> <ul style="list-style-type: none"> <li>Chapter 6</li> </ul>	1.A.11-13 1.A.17	<ul style="list-style-type: none"> <li>Creating a Work Sheet</li> <li>Planning Adjusting Entries on a Work Sheet</li> <li>Extending Financial Statement Information on a Work Sheet</li> <li>Finding and Correcting Errors on the Work Sheet</li> </ul>	<ul style="list-style-type: none"> <li>Written tests and quizzes</li> <li>Chapter Problems</li> </ul>
1 wk	<p><b>FINANCIAL STATEMENTS FOR A PROPRIETORSHIP</b></p> <ul style="list-style-type: none"> <li>Chapter 7</li> </ul>	1.14 3.A.2,5 3.B.1	<ul style="list-style-type: none"> <li>Preparing an Income Statement</li> <li>Balance Sheet Information on a Work Sheet</li> </ul>	<ul style="list-style-type: none"> <li>Written tests and quizzes</li> <li>Chapter Problems</li> </ul>
1 wk	<p><b>RECORDING ADJUSTING AND CLOSING ENTRIES FOR A SERVICE BUSINESS</b></p> <ul style="list-style-type: none"> <li>Chapter 8</li> </ul>	1.15 2.B.1	<ul style="list-style-type: none"> <li>Recording Adjusting Entries</li> <li>Recording Closing Entries</li> <li>Preparing a Post-Closing Trial Balance</li> </ul>	<ul style="list-style-type: none"> <li>Written tests and quizzes</li> <li>Chapter Problems</li> </ul>
1 wk	<p><b>REINFORCEMENT ACTIVITY 1 – PART B</b></p> <ul style="list-style-type: none"> <li>AN ACCOUNTING CYCLE FOR A PROPRIETORSHIP: END-OF-FISCAL-PERIOD WORK</li> </ul>	1.1, 3-7,9-10 1.11-13, 17 2.A.2 2.B.1 2.C.1 3.A.2,5 3.B.1 4.A.1	<ul style="list-style-type: none"> <li>Work Sheet</li> <li>Financial Statements</li> <li>Adjusting Entries</li> <li>Closing Entries</li> <li>Post-Closing Trial Balance</li> </ul>	<ul style="list-style-type: none"> <li>Reinforcement Activity</li> <li>Work papers</li> </ul>

1 wk	<p><b>JOURNALIZING PURCHASES AND CASH PAYMENTS</b></p> <ul style="list-style-type: none"> <li>• Chapter 9</li> </ul>	<p>1.6 2.A.2 2.B.2 4.A.1</p>	<ul style="list-style-type: none"> <li>• Journalizing Purchases Using a Purchases Journal</li> <li>• Journalizing Cash Payments Using a Cash Payments Journal</li> <li>• Performing Additional Cash Payments Journal Operations</li> <li>• Journalizing Other Transactions Using a General Journal</li> </ul>	<ul style="list-style-type: none"> <li>• Written tests and quizzes</li> <li>• Chapter Problems</li> </ul>
1.5 wks	<p><b>JOURNALIZING SALES AND CASH RECEIPTS USING SPECIAL JOURNALS</b></p> <ul style="list-style-type: none"> <li>• Chapter 10</li> </ul>	<p>1.6 2.A.2-3 2.A.5</p>	<ul style="list-style-type: none"> <li>• Journalizing Sales on Account Using a Sales Journal</li> <li>• Journalizing Cash Receipts Using a Cash Receipts Journal</li> <li>• Recording Transactions Using a General Journal</li> </ul>	<ul style="list-style-type: none"> <li>• Written tests and quizzes</li> <li>• Chapter Problems</li> </ul>
1 wk	<p><b>POSTING TO GENERAL AND SUBSIDIARY LEDGERS</b></p> <ul style="list-style-type: none"> <li>• Chapter 11</li> </ul>	<p>1.6 2.A.5</p>	<ul style="list-style-type: none"> <li>• Posting to an Accounts Payable Ledger</li> <li>• Posting to an Accounts Receivable Ledger</li> <li>• Posting from Journals to a General Ledger</li> <li>• Posting Special Journal Totals to a General Ledger</li> <li>• Correcting Errors in Subsidiary Ledger Accounts</li> </ul>	<ul style="list-style-type: none"> <li>• Written tests and quizzes</li> <li>• Chapter Problems</li> </ul>
1 wk	<p><b>PREPARING PAYROLL RECORDS</b></p> <ul style="list-style-type: none"> <li>• Chapter 12</li> </ul>	<p>1.17 3.A.5 4.B.1-4</p>	<ul style="list-style-type: none"> <li>• Preparing Payroll Time Cards</li> <li>• Determining Payroll Tax Withholding</li> <li>• Preparing Payroll Records</li> <li>• Preparing Payroll Checks</li> </ul>	<ul style="list-style-type: none"> <li>• Written tests and quizzes</li> <li>• Chapter Problems</li> </ul>
1 wk	<p><b>SIMULATION</b></p> <ul style="list-style-type: none"> <li>• RIO SANCHEZ, DISC JOCKEY – A SERVICE BUSINESS ORGANIZED AS A PROPRIETORSHIP</li> </ul>	<p>1.1, 3-7,9-10 1.11-13, 17 2.A.2-3,5 2.B.1 2.C.1 3.A.2,5 3.B.1 4.A.1 4.B.1-4</p>	<ul style="list-style-type: none"> <li>• Concepts covered are used to complete transactions and related statements for a service business organized as a proprietorship</li> </ul>	<ul style="list-style-type: none"> <li>• Simulation (all materials provided in the simulation)</li> </ul>

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