

Pease School District -- Grades 10-12/Business

BD

	Concepts	Time	The students will know:	Skills	Assessment	Steps
STARTING A PROPRIETORSHIP: Changes That Affect the Accounting Equation	15 Classes		<ul style="list-style-type: none"> • The Accounting Equation • How Business Activities Change the Accounting Equation • How Transactions Change Owner's Equity in an Accounting Equation 	<ul style="list-style-type: none"> • The Accounting Equation understood and memorized • Understanding How Business Activities Change the Accounting Equation • Recording How Transactions Change Owner's Equity in an Accounting Equation 	<ul style="list-style-type: none"> • Oral Response • Written Tests and Quizzes • Chapter Problems 	15 15
ANALYZING TRANSACTIONS INTO DEBIT AND CREDIT PARTS	15 Classes		<ul style="list-style-type: none"> • What a T account is • How to use a T account analyze business transactions • Debit and credit parts of each transaction 	<ul style="list-style-type: none"> • Using T Accounts • Analyzing How Transactions Affect Regular Accounts • Analyzing How Transactions Affect Contra Accounts 	<ul style="list-style-type: none"> • Oral Response and Drill • Written Tests and Quizzes • Chapter Problems 	15 15

<p>JOURNALIZING TRANSACTIONS</p>	<p>15 Classes</p>	<ul style="list-style-type: none"> • How to record business transactions in a journal according to their debit and credit parts • How to prove and rule a journal 	<ul style="list-style-type: none"> • Journals, Source Documents, and Recording Entries in a Journal • Journalizing Buying Insurance, Buying on Account, and Paying on Account • Journalizing Transactions That Affect Owner's Equity and receiving Cash on Account • Proving and Ruling a Journal 	<ul style="list-style-type: none"> • Oral Response and Drill • Written Tests and Quizzes • Chapter Problems 	<p>15. 15.</p>
<p>POSTING TO A GENERAL LEDGER</p>	<p>15 Classes</p>	<ul style="list-style-type: none"> • How to prepare a Chart of Accounts • How to post to a general ledger • How complete accounting forms and make correcting entries 	<ul style="list-style-type: none"> • Preparing a Chart of Accounts • Posting Separate Amounts from a Journal to a General Ledger • Completed Accounting Forms and Making Correcting Entries 	<ul style="list-style-type: none"> • Oral Response and Drill • Written Tests and Quizzes • Chapter Problems 	<p>15. 15.</p>

CASH CONTROL SYSTEMS	15 Classes	<ul style="list-style-type: none"> • How to record checking account transactions in a checkbook • How to reconcile a checking account • How to record and journalize a dishonored check and electronic transactions • How to create and record petty cash 	<ul style="list-style-type: none"> • Checking Accounts • Bank Reconciliation • Dishonored Checks and Electronic Banking • Petty Cash 	<ul style="list-style-type: none"> • Oral Response and Drill • Written Tests and Quizzes • Chapter Problems 	15. 15.
SIMULATION OF AN	25 classes	<ul style="list-style-type: none"> • How to apply their prior learning in a 	<ul style="list-style-type: none"> • Application of skills for <ul style="list-style-type: none"> ○ Journalizing Transaction ○ Posting from the Journal to the Ledger 	<ul style="list-style-type: none"> • Reinforcement Activity in 	15. 15. 15.

- ACCOUNTING CYCLE FOR A PROPRIETORSHIP: JOURNALIZING AND POSTING TRANSACTIONS		simulated business activity	<ul style="list-style-type: none"> ○ Prove Cash 	textbook and working papers workbook	
5 WORKSHEET FOR A SERVICE BUSINESS	15 Classes	<ul style="list-style-type: none"> ● How to create a worksheet from a journal ● How to plan and record adjustments on a worksheet ● How to extend financial statement information on a worksheet ● How to find and correct errors on a worksheet 	<ul style="list-style-type: none"> ● Creating a Work Sheet ● Planning Adjusting Entries on a Work Sheet ● Extending Financial Statement Information on a Work Sheet ● Finding and Correcting Errors on the Work Sheet 	<ul style="list-style-type: none"> ● Oral Response and Drill ● Written Tests and Quizzes ● Chapter Problems 	15 15 15
7	15 Classes	<ul style="list-style-type: none"> ● How to prepare financial and tax 	<ul style="list-style-type: none"> ● Preparing an Income Statement ● Preparing a Balance Sheet 	<ul style="list-style-type: none"> ● Oral Response and Drill 	15 15

FINANCIAL STATEMENTS FOR A PROPRIETORSHIP		reports for a proprietorship		<ul style="list-style-type: none"> ● Written Tests and Quizzes ● Chapter Problems 	
RECORDING ADJUSTING AND CLOSING ENTRIES FOR A SERVICE BUSINESS	15 Classes	<ul style="list-style-type: none"> ● How to record adjusting entries ● How to record closing entries ● How to prepare a post-closing trial balance business form 	<ul style="list-style-type: none"> ● Recording Adjusting Entries ● Recording Closing Entries ● Preparing a Post-Closing Trial Balance 	<ul style="list-style-type: none"> ● Oral Response and Drill ● Written Tests and Quizzes ● Chapter Problems 	15 15 15
An Accounting Cycle for a Proprietorship: End-of-Fiscal Period Work	25 classes	<ul style="list-style-type: none"> ● Application of skills learned in prior lessons: <ul style="list-style-type: none"> ○ Creating a work sheet ○ Creating financial statements ○ Calculating and recording adjusting entries ○ Recording closing entries ○ Creating a post-closing 	<ul style="list-style-type: none"> ● Work Sheet ● Financial Statements ● Adjusting Entries ● Closing Entries ● Post-Closing Trial Balance 	<ul style="list-style-type: none"> ● Reinforcement Activity Working Papers and Texts 	15 15 15 15

			trial balance			
n	Rico Sanchez Proprietorship Business Simulation	10 classes	<ul style="list-style-type: none"> ● How to apply their prior learning in a simulated business activity 	<ul style="list-style-type: none"> ● Application of skills for <ul style="list-style-type: none"> ○ Journalizing Transactions and Proving Journal ○ Posting from the Journal to the Ledger ○ Prove Cash ● Work Sheet ● Financial Statements ● Adjusting Entries ● Closing Entries ● Post-Closing Trial Balance 	<ul style="list-style-type: none"> ● Rico Sanchez packets - journals, ledgers, forms 	15 15 15 15