

Accounting 1

Curriculum Guide

Scranton School District

Scranton, PA



Scranton School District
Curriculum Guide

Accounting 1

Prerequisite:

Introduction to Business

Course Description

Accounting is an essential aspect of a business institution and organization. This will allow students, future workers, small business owner/operators, and investors, they will be better prepared to make economic decisions that will affect their communities and their own economic future. Accounting graduates will be at the forefront of the 21st century.

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Year-at-a-glance

	Grade Level	Date Completed:
Quarter		
Topic	Resources	CCSS
Accounting Equation	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
Business Activities Change the Accounting Equation	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
Business Transactions Change Owner's Equity in an Accounting Equation	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
Business Transactions Affect Accounts	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
Business Transactions Affect Accounts	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text	CC.1.2 CC.1.4 CC.1.5

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	Powerpoint Visual Resources	
ing How Transactions Affect Owner’s Equity Accounts	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
, Source Documents, and Recording Entries in a Journal	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
zing Buying Insurance, Buying on Account, and Paying unt	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
zing Transactions That Affect Owner’s Equity and ig Cash on Account	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
a New Journal Page	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
ig a Chart of Accounts	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5

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from a General Journal to a General Ledger	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
ted General Ledger, Proving Cash, and Making ng Entries	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
g Accounts	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5

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Topic	Resources	CCSS
g Accounts	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
conciliation	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
red Checks and Electronic Banking	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text	CC.1.2 CC.1.4 CC.1.5

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	Powerpoint Visual Resources	
ish	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
g a Work Sheet	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
g Adjusting Entries on a Worksheet	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
g Financial Statement Information on a Worksheet	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
and Correcting Errors on the Worksheet	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
g an Income Statement	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5

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Sheet Information on a Worksheet	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
ng Adjusting Entries	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
ng Closing Entries	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
ng a Post-Closing Trial Balance	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
zing Purchases Using a Purchases Journal	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
zing Cash Payments Using a Cash Payments Journal	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
ing Additional Cash Payments Journal Operations	Century 21 - Accounting 9E Working Papers	CC.1.2 CC.1.4

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	Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.5
zing Other Transactions Using a General Journal	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
zing Sales on Account Using a Sales Journal	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
zing Cash Receipts Using a Cash Receipts Journal	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
ng Transactions Using a General Journal	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5

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Quarter

Topic	Resources	CCSS
Recording Adjusting Entries	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
Recording Closing Entries	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
Recording a Post-Closing Trial Balance	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
Recording Purchases Using a Purchases Journal	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
Recording Cash Payments Using a Cash Payments Journal	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5

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ing Additional Cash Payments Journal Operations	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
zing Other Transactions Using a General Journal	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
zing Sales on Account Using a Sales Journal	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
zing Cash Receipts Using a Cash Receipts Journal	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
ng Transactions Using a General Journal	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5

arter		
Topic	Resources	CCSS
to an Accounts Payable Ledger	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint	CC.1.2 CC.1.4 CC.1.5

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	Visual Resources	
to an Accounts Receivable Ledger	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
Special Journal Totals to a General Ledger	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
ng Errors in Subsidiary Ledger Accounts	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
ing Payroll Time Cards	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
ning Payroll Tax Withholding	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
ing Payroll Records	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5

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ing Payroll Checks	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	CC.1.2 CC.1.4 CC.1.5
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General Topic	Academic Standard(s)	Essential Knowledge, Skills & Vocabulary	Resources & Activities	Assessments	Suggested
Accounting Equation	15.1.12.A 15.1.12.E CC.1.2 CC.1.4 CC.1.5	<p>*Define accounting terms related to starting a service business organized as a proprietorship and to changes that affect the accounting equation.</p> <ul style="list-style-type: none"> -accounting -accounting system -accounting records -financial statements -service business -proprietorship <p>*Classify accounts as assets, liabilities, or owner's equity.</p> <ul style="list-style-type: none"> -assets -equities -liability -owner equity -accounting equation -ethics -business ethics 	Ch 1 Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc.	3 days
Business Activities the Accounting Equation	15.1.12.A 15.1.12.E CC.1.2	<p>*Identify accounting concepts and practices related to starting a service business organized as a proprietorship.</p>	Century 21 - Accounting 9E Working Papers Activities & Projects	Daily Practice Assignments Study Guides Teacher	3 days

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	CC.1.4 CC.1.5	-transaction -account -account title -account balance -capiatl	correspond with text Powerpoint Visual Resources	prepared, Test, Quizzes, etc.	
tions Change Owner's n an Accounting n		*Identify accounting concepts and practices related to starting a service business organized as a proprietorship. -revenue -sales on account -expense -withdrawals	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc.	3 days
Accounts	15.1.12.C 15.1.12.E CC.1.2 CC.1.4 CC.1.5	*Define accounting terms related to analyzing transactions into debit and credit parts -debit -credit -normal balance *Use T account to analyze transactions showing which accounts are debit or credited for each transaction. -T accounts *Analyze Equations -accounting equation -account balance -increase/decreases	Ch 2 Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc.	3 days

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nsactions Affect s	15.1.12.C 15.1.12.E CC.1.2 CC.1.4 CC.1.5	*Analyze how transactions to set up a business affect accounts. Vocabulary acquisition -chart of account *4 Questions to ask yourself -which accounts are affected -how accounts are classified -how classifications change -how amounts are entered in an account	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc.	3 days
nsactions Affect s Equity	15.1.12.C 15.1.12.E CC.1.2 CC.1.4 CC.1.5	*Analyze how transactions affect owner's equity accounts. *4 Questions to ask yourself -which accounts are affected -how accounts are classified -how classifications change -how amounts are entered in an account	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc.	3 days
, Source Documents ording Entries in a	15.1.12.D CC.1.2 CC.1.4 CC.1.5	*Define accounting terms related to journalizing transactions. -journal -journalizing -entry -general journal -double entry account -source documents -invoice -sales invoice	Ch 3 Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc.	3 days

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		<p>-receipt -memorandum</p> <p>*4 Questions to ask yourself -date -debit -credit -source document</p>			
<p>izing Buying Insurance, on Account, and Paying unt</p>	<p>15.1.12.D CC.1.2 CC.1.4 CC.1.5</p>	<p>*Record in a general journal transactions to buy insurance for cash and supplies on account. *4 Questions to ask yourself -date -debit -credit -source document</p>	<p>Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc.</p>	<p>3 days</p>
<p>izing Transactions That owner's Equity and ig Cash on Account</p>	<p>15.1.12.D CC.1.2 CC.1.4 CC.1.5</p>	<p>*Record in a general journal transactions that affect owner's equity and receiving cash on account. *4 Questions to ask yourself -date -debit -credit -source document</p>	<p>Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc.</p>	<p>3 days</p>
<p>a New Journal Page</p>	<p>15.1.12.D 15.1.12.L CC.1.2 CC.1.4 CC.1.5</p>	<p>*Start a new journal page.</p>	<p>Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc.</p>	<p>3 days</p>

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			Visual Resources		
ing a Chart of Accounts	15.1.12.D CC.1.2 CC.1.4 CC.1.5	*Define accounting terms related to posting from a general journal to a general ledger. -ledger -general ledger -account number -file maintenance -opening an account	Ch 4 Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc.	3 days
from a General Journal to a General Ledger	15.1.12.D CC.1.2 CC.1.4 CC.1.5	*Identify accounting concepts and practices related to posting from a general journal to a general ledger. Vocabulary acquisition -posting *4 questions you should ask yourself -date -journal page number -debit amount -new account balance	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	2 days
Posting to a General Ledger, Cash, and Making Correcting Entries	15.1.12.D CC.1.2 CC.1.4 CC.1.5	*Proving cash, analyze and journalize correcting entries. -proving cash -correcting entry	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text	Daily Practice Assignments Study Guides Teacher prepared, Test,	2 days

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			Powerpoint Visual Resources	Quizzes, etc	
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<p>ng Accounts</p>	<p>15.1.12.D 15.1.12.E</p> <p>CC.1.2 CC.1.4 CC.1.5</p>	<p>*Define accounting terms related to using a checking account and a petty cash fund.</p> <ul style="list-style-type: none"> -checking account -endorsement -blank endorsement -special endorsement -restrictive endorsement -code of conduct 	<p>Ch 5</p> <p>Century 21 - Accounting 9E</p> <p>Working Papers</p> <p>Activities & Projects</p> <p>correspond with text</p> <p>Powerpoint</p> <p>Visual Resources</p>	<p>Daily Practice</p> <p>Assignments</p> <p>Study Guides</p> <p>Teacher prepared, Test, Quizzes, etc</p>	<p>2 days</p>
<p>Reconciliation</p>	<p>15.1.12.P</p> <p>CC.1.2 CC.1.4 CC.1.5</p>	<p>*Reconcile a bank statement.</p> <ul style="list-style-type: none"> -bank statement 	<p>Century 21 - Accounting 9E</p> <p>Working Papers</p> <p>Activities & Projects</p> <p>correspond with text</p> <p>Powerpoint</p> <p>Visual Resources</p>	<p>Daily Practice</p> <p>Assignments</p> <p>Study Guides</p> <p>Teacher prepared, Test, Quizzes, etc</p>	<p>2 days</p>
<p>Dishonored Checks Electronic Banking</p>	<p>15.1.12.P 15.1.12.F 15.1.12.G</p> <p>CC.1.2 CC.1.4 CC.1.5</p>	<p>*Journalize dishonored checks and electronic banking transactions.</p> <ul style="list-style-type: none"> -dishonored check -electronic funds transferred -debit card 	<p>Century 21 - Accounting 9E</p> <p>Working Papers</p> <p>Activities & Projects</p> <p>correspond with text</p> <p>Powerpoint</p> <p>Visual Resources</p>	<p>Daily Practice</p> <p>Assignments</p> <p>Study Guides</p> <p>Teacher prepared, Test, Quizzes, etc</p>	<p>2 days</p>

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Cash	15.1.12.F CC.1.2 CC.1.4 CC.1.5	*Establish and replenish a petty cash fund. -petty cash -petty cash slip	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	2 days
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<p>ing a Work Sheet arter</p>	<p>15.1.12.D 15.1.12.N</p> <p>CC.1.2 CC.1.4 CC.1.5</p>	<p>*Define accounting terms related to a work sheet for a service business organized as a proprietorship. -fiscal period -work sheet -trial balance</p>	<p>Ch 6 Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc</p>	<p>3 days</p>
<p>ng Adjusting ; on a sheet</p>	<p>15.1.12.N</p> <p>CC.1.2 CC.1.4 CC.1.5</p>	<p>*Identify accounting concepts and practices related to a work sheet for a service business organized as a proprietorship. -adjustment</p>	<p>Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc</p>	<p>3 days</p>
<p>ling Financial ent ation on a heet</p>	<p>15.1.12.N 15.1.12.Q</p> <p>CC.1.2 CC.1.4 CC.1.5</p>	<p>*Complete a worksheet for a service business organized as a proprietorship. -balance sheet -income statement -net income -trial balance</p>	<p>Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc</p>	<p>3 days</p>

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<p>g and Correcting on the heet</p>	<p>15.1.12.S 15.1.12.Q CC.1.2 CC.1.4 CC.1.5</p>	<p>*Identify selected procedures for finding and correcting errors in accounting records</p>	<p>Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc</p>	<p>3 days</p>
<p>ing an Income ent</p>	<p>15.1.12.S 15.1.12.Q 15.1.12.T 15.1.12.N CC.1.2 CC.1.4 CC.1.5</p>	<p>*Prepare an income statement for service business organized as a proprietorship and analyze and income statement using component percentages. -stake holders -component percentage</p>	<p>Ch 7 Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc</p>	<p>2 days</p>
<p>e Sheet ation on a heet</p>	<p>15.1.12.S 15.1.12.Q 15.1.12.N CC.1.2 CC.1.4 CC.1.5</p>	<p>*Prepare a balance sheet for a service business organized as a proprietorship. *Heading of a Balance Sheet -assets and liabilities -owner's equity</p>	<p>Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc</p>	<p>2 days</p>

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<p>ling Adjusting ;</p>	<p>15.1.12.N CC.1.2 CC.1.4 CC.1.5</p>	<p>*Identify accounting concepts and practices related to adjusting entries. -adjusting entries</p>	<p>Ch 8 Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc</p>	<p>3 days</p>
<p>ling Closing ;</p>	<p>15.1.12.N 15.1.12.V CC.1.2 CC.1.4 CC.1.5</p>	<p>*Identify accounting concepts and practices related to closing entries. -permanent accounts -temporary accounts -closing entries</p>	<p>Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc</p>	<p>3 days</p>
<p>ing a Post- ; Trial Balance</p>	<p>15.1.12.N 15.1.12.V 15.1.12.F 15.1.12.D CC.1.2 CC.1.4 CC.1.5</p>	<p>*Prepare a post-closing trial balance for a service business organized as a proprietorship. -post-closing trial balance -accounting cycle</p>	<p>Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc</p>	<p>3 days</p>

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<p>Journalizing Purchases Journalizing Purchases Journalizing Journalizing</p>	<p>15.1.12.N 15.1.12.K 15.1.12.D</p> <p>CC.1.2 CC.1.4 CC.1.5</p>	<p>*Identify accounting concepts and practices related to purchases.</p> <ul style="list-style-type: none"> -merchandise business -merchandise business -retail merchandising business -wholesale merchandising business -special journal -cost of merchandise -markup -vendor <p>*Journalize purchases of merchandise using a purchases journal.</p> <ul style="list-style-type: none"> -purchase on account -purchases journal -special amount column -purchase invoice 	<p>Ch 9</p> <p>Century 21 - Accounting 9E</p> <p>Working Papers</p> <p>Activities & Projects</p> <p>correspond with text</p> <p>Powerpoint</p> <p>Visual Resources</p>	<p>Daily Practice</p> <p>Assignments</p> <p>Study Guides</p> <p>Teacher prepared, Test, Quizzes, etc</p>	<p>3 days</p>
<p>Journalizing Cash Payments Using a Journal</p>	<p>15.1.12.N 15.1.12.V 15.1.12.F</p>	<p>*Identify accounting concepts and practices related to cash payments for a</p>	<p>Century 21 - Accounting 9E</p> <p>Working Papers</p> <p>Activities & Projects</p>	<p>Daily Practice</p> <p>Assignments</p> <p>Study Guides</p> <p>Teacher prepared,</p>	<p>3 days</p>

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	15.1.12.D CC.1.2 CC.1.4 CC.1.5	merchandising business. -cash payments journal -cash discount -purchases discount -general amount column -list price -trade discount -contra account	correspond with text Powerpoint Visual Resources	Test, Quizzes, etc	
Journalizing Additional Payments and Operations	15.1.12.N 15.1.12.V 15.1.12.F 15.1.12.D CC.1.2 CC.1.4 CC.1.5	*Journalize cash payments and cash discounts using a cash payments journal. -cash short -cash over	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	3 days
Journalizing Other Transactions Using a General Journal	15.1.12.N 15.1.12.V 15.1.12.F 15.1.12.D CC.1.2 CC.1.4 CC.1.5	*Journalize purchases returns and allowances and other transactions using a general journal. -purchases return -purchases allowance -debit memorandum	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	3 days

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<p>Journalizing Sales on Account Using a Sales Journal</p>	<p>15.1.12.N 15.1.12.K</p> <p>CC.1.2 CC.1.4 CC.1.5</p>	<p>*Journalize sales on account using a sales journal. -customer -sales tax -sales journal</p>	<p>Ch 10 Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc</p>	<p>3 days</p>
<p>Journalizing Cash Receipts Using a Cash Receipts Journal</p>	<p>15.1.12.K 15.1.12.R 15.6.12.L</p> <p>CC.1.2 CC.1.4 CC.1.5</p>	<p>*Journalize cash receipts using a cash receipts journal. -cash sale -credit card sale -point-of-sale (POS) terminal -terminal summary -batch report -batching out -cash receipts journal -sales discount</p>	<p>Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc</p>	<p>3 days</p>
<p>Journalizing Adjustments Using a General Journal</p>	<p>15.1.12.K 15.1.12.D</p> <p>CC.1.2</p>	<p>*Record sales returns and allowances using a general journal. -sales return</p>	<p>Century 21 - Accounting 9E Working Papers Activities & Projects</p>	<p>Daily Practice Assignments Study Guides Teacher prepared,</p>	<p>2 days</p>

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	CC.1.4 CC.1.5	-sales allowance -credit memorandum	correspond with text Powerpoint Visual Resources	Test, Quizzes, etc	
g to an Account e Ledger arter	15.1.12.K 15.1.12.D CC.1.2 CC.1.4 CC.1.5	*Post separate items from a purchases, cash payment, and general journal to an accounts payable ledger. -subsidiary ledger -accounts payable ledger -accounts receivable ledger -controlling accounts -schedule of accounts payable	Ch 11 Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	3 days
g to an nts Receivable	15.1.12.K 15.1.12.D CC.1.2 CC.1.4 CC.1.5	*Post separate items from a sales, cash receipts, and general journal to an accounts receivable ledger. -schedule of accounts receivable	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	3 days
g from Journals eneral Ledger	15.1.12.D CC.1.2 CC.1.4 CC.1.5	*Post separate items from a cash payments and general journal to a general ledger.	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	2 days

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			Powerpoint Visual Resources		
g Special l Totals to a al Journal	15.1.12.K 15.1.12.D CC.1.2 CC.1.4 CC.1.5	*Post separate entries from all journals to a general ledger account.	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	2 days
ting Errors in iary Ledger nts	15.1.12.N 15.1.12.D CC.1.2 CC.1.4 CC.1.5	*Journalize and post correcting entries affecting customer accounts.	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	2 days
ing Payroll Time	15.1.12.N 15.1.12.M CC.1.2 CC.1.4	*Identify accounting practices related to payroll and records. -salary -pay period	Ch 12 Century 21 - Accounting 9E Working Papers Activities & Projects	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	3 days

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	CC.1.5	-payroll -total earnings	correspond with text Powerpoint Visual Resources		
Calculating Payroll Withholding	15.1.12.Y 15.1.12.M 15.1.12.N CC.1.2 CC.1.4 CC.1.5	*Calculate payroll taxes. -payroll taxes -withholding allowance -social security tax -Medicare tax -tax base	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	2 days
Calculating Payroll Registers	15.1.12.Y 15.1.12.M 15.1.12.N CC.1.2 CC.1.4 CC.1.5	*Complete a payroll register and an employee earning record. -payroll register -employee earnings record	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	2 days
Calculating Payroll Checks	15.1.12.Y 15.1.12.M 15.1.12.N CC.1.2 CC.1.4 CC.1.5	*Prepare payroll checks.	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	2 days

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<p>ling a Payroll</p>	<p>15.1.12.M CC.1.2 CC.1.4 CC.1.5</p>	<p>*Analyze and record a payroll.</p>	<p>Ch 13 Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>		<p>3 days</p>
<p>ling Employer l Taxes</p>	<p>15.1.12.M 15.1.12.Y CC.1.2 CC.1.4 CC.1.5</p>	<p>*Analyze payroll transactions. -federal unemployment tax -state unemployment tax</p>	<p>Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc</p>	<p>2 days</p>
<p>ing olding and l Taxes</p>	<p>15.1.12.M 15.1.12.Y 15.1.12.D CC.1.2 CC.1.4 CC.1.5</p>	<p>*Record employer payroll taxes.</p>	<p>Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc</p>	<p>2 days</p>
<p>Withholding yroll Taxes</p>	<p>15.1.12.M 15.1.12.Y 15.1.12.D CC.1.2</p>	<p>*Pay and record withholding and payroll taxes. -lookback period</p>	<p>Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc</p>	<p>2 days</p>

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	CC.1.4 CC.1.5		Powerpoint Visual Resources		
uting Corporate gs to olders	15.1.12.I 15.1.12.D CC.1.2 CC.1.4 CC.1.5	*Identify accounting concepts and practices related to distribution dividends and preparing a work sheet for a merchandising business. -retained earnings -dividends -board of directors -declaring a dividend	Ch 14 Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	3 days
ing an 8- n WorkSheet erchandising ss	15.1.12.I 15.1.12.D CC.1.2 CC.1.4 CC.1.5		Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	2 days
ng and ling a andise ory Adjustment	15.1.12.D 15.1.12.F 15.1.12.G 15.1.12.J CC.1.2	Vocabulary acquisition -merchandise inventory	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	2 days

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	CC.1.4 CC.1.5		Visual Resources		
ng and ling and nce for ectible nts Adjustment	15.1.12.D 15.1.12.F 15.1.12.G CC.1.2 CC.1.4 CC.1.5	Vocabulary acquisition -uncollectible accounts -allowance method -book value	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	2 days
ng and ling iation ments	15.1.12.D 15.1.12.F 15.1.12.G 15.1.12.J CC.1.2 CC.1.4 CC.1.5	*Plan work sheet adjustments for merchandise inventory, supplies, prepaid expenses, uncollectible accounts. -current assets -plant assets -depreciation expense -estimated salvage value -straight-line method of depreciation	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	2 days
ng and ling iation ments	15.1.12.D 15.1.12.F 15.1.12.G 15.1.12.J	*Plan work sheet adjustments for depreciation. -current assets -plant assets	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	2 days

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	CC.1.2 CC.1.4 CC.1.5	-depreciation expense	Powerpoint Visual Resources		
Calculating Federal Income Tax and Preparing a Worksheet	15.1.12.Y 15.1.12.D CC.1.2 CC.1.4 CC.1.5	*Calculate federal income tax and plan the work sheet adjustments for federal income tax.	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	2 days

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ing and Income ent	15.1.12.N 15.1.12.D CC.1.2 CC.1.4 CC.1.5	*Prepare an income statement for a merchandising business organized as a corporation. -net sales -cost of merchandise sold -gross profit on sales	Ch 15 Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	5 days
ing an Income ent	15.1.12.N 15.1.12.D 15.1.12.T CC.1.2 CC.1.4 CC.1.5	*Analyze an income statement using component percentages and financial ratios. -financial ratio -earnings per share -price earnings ratio	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	5 days
ing a Statement :kholders'	15.1.12.N 15.1.12.D 15.1.12.T CC.1.2 CC.1.4 CC.1.5	*Prepare a statement of stockholder's equity for a merchandising business organized as a corporation. -statement of stockholders' equity -par value	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	4 days

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ing a Balance	15.1.12.G 15.1.12.N 15.1.12.D 15.1.12.T CC.1.2 CC.1.4 CC.1.5	*Prepare a balance sheet for a merchandising business organized as a corporation. -current liabilities -long-term liabilities -supporting schedule	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	4 days
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ling Adjusting ; arter	15.1.12.Q 15.1.12.D CC.1.2 CC.1.4 CC.1.5	*Record adjusting entries.	Ch 16 Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	4 days
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ling Closing ; for Income ent Accounts	15.1.12.D CC.1.2 CC.1.4 CC.1.5	*Record closing entries for an income statement.	Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc	4 days
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<p>ing a Post- ; Trial Balance</p>	<p>15.1.12.D CC.1.2 CC.1.4 CC.1.5</p>		<p>Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources</p>	<p>Daily Practice Assignments Study Guides Teacher prepared, Test, Quizzes, etc</p>	<p>4 days</p>
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Final and Final	CC.1.2 CC.1.4 CC.1.5 15.1.12.A 15.1.12.E 15.1.12.C 15.1.12.P 15.1.12.F 15.1.12.S 15.1.12.V 15.1.12.D 15.1.12.Q 15.1.12.T 15.1.12.G 15.1.12.N 15.1.12.Y 15.1.12.J 15.1.12.I 15.1.12.M 15.1.12.K 15.1.12.R 15.6.12.L		Century 21 - Accounting 9E Working Papers Activities & Projects correspond with text Powerpoint Visual Resources	Final	15 days
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