

Materials and Resources

Computer with Microsoft Office and Internet access

Textbook:

Gilbertson, C. B., Lehman, M. W., & Ross, K. E. (2006). General Journal, Century 21 Accounting (8 ed.). Kendallville, IN: Thomson / South-Western.

Course Description

This course is designed as an introductory course in accounting. In this class, the student learns how to record and maintain a system of records for a business. The student learns such things as how to record invoices, write checks, and make statements. The entire accounting cycle is presented. Students are also taught the maintaining of accounting records using computers.

Big Ideas

Accounting is a process for recording, analyzing, and reporting financial transactions that has a significant impact on the quality and integrity of business and personal decisions.

Essential Questions

- How does financial information impact decisions?
- How are stakeholders influenced by financial communications?
- What is "ethical" accounting?

Competencies

- Demonstrate an understanding of the fundamental accounting principles (GAAP) by classifying items as assets, liabilities, or owner's equity.
- Identify and explain classification of accounts within assets, liabilities, and owner's equity (capital, revenue, expenses).
- Analyze business transactions using source documents and the effect on the accounting equation.
- Apply the double-entry system of accounting to record business transactions for different types of business ownership.
- Apply principles of Accrual Accounting to prepare a Trial Balance, record adjusting entries, and record closing entries for a given fiscal period.
- Describe inter-relationships among the statements.
- Apply procedures and regulations to ensure proper disclosure.
- Analyze the relationship between law and ethics in reporting financial information to various regulatory agencies.
- Describe the users and uses of financial information.
- Identify the information that can be obtained from analyzing financial statements and the value to stakeholders.
- Describe the role of accounting and regulatory organizations in relation to financial reporting.
- Describe the ethical and legal implications resulting from the manipulation of financial information.
- Explain the importance of maintaining financial records according to Generally Accepted Accounting Principles (GAAP).
- Identify internal control procedures used to safeguard assets and ensure the integrity of financial information.
- Explain how and why accounting principles provide guidance and structure for preparing financial statements.
- Analyze the impact of external regulatory agencies (AICPA, PICPA, SEC) on business practices.
- Assess the ethical responsibilities of the accounting and/or financial professionals.

Catasauqua Area School District Planned Course of Study

Course Title: Accounting I
Grade Level: 10, 11, 12

Course Syllabus

Course Content	Tentative Timeframe	PA Core Standards	BCIT State Standards
Unit I: Accounting for a Service Business Organized as a Proprietorship	25 days	CC.3.5.9-10.A.D CC.3.5.9-10.G CC.3.5.9-10.J	15.1.8.A 15.1.8.B 15.1.8.C 15.1.8.D 15.1.8.F 15.1.8.G 15.1.8.K 15.1.8.L 15.1.8.N 15.1.8.Z
Introduction to Accounting and Business Concepts	2		15.1.12.A 15.1.12.B 15.1.12.C 15.1.12.D 15.1.12.E 15.1.12.F 15.1.12.G 15.1.12.L 15.1.12.Z
Chapter 1: Starting a Proprietorship: Changes that Affect the Accounting Equation	6		
Chapter 2: Analyzing Transactions into Debit & Credit Parts	5		
Chapter 3: Recording Transactions in a General Journal	4		
Chapter 4: Posting from a General Journal to a General Ledger	5		
Assessment (Preparation, Administer, & Review)	3		
Unit II: Accounting for a Service Business Organized as a Proprietorship Banking & End-of-Fiscal Period Work	28 days	CC.3.5.9-10.A.D CC.3.5.9-10.G CC.3.5.9-10.J	15.1.5.D 15.1.5.W 15.1.8.D 15.1.8.F 15.1.8.P 15.1.8.Q 15.1.8.W 15.1.8.Z
Chapter 5: Cash Control Systems	8		15.1.12.C 15.1.12.D 15.1.12.E 15.1.12.F 15.1.12.L 15.1.12.N 15.1.12.P 15.1.12.Q 15.1.12.S
Chapter 6: Worksheet for a Service Business	7		
Chapter 7: Financial Statements for a Proprietorship	4		
Chapter 8: Recording Adjusting and Closing Entries for a Service Business	4		
Assessment (Preparation, Administer, & Review)	5		
Simulation: Monopoly	18 days		**Reinforcement Activity for Unit I & II
Unit III: Accounting for a Merchandising Business Organized as a Corporation	32 days	CC.3.5.9-10.A.D CC.3.5.9-10.G CC.3.5.9-10.J	15.1.5.J 15.1.5.W 15.1.5.X 15.1.5.Y 15.1.8.J 15.1.8.K
Chapter 9: Journalizing Purchases and Cash Payments	10		
Chapter 10: Journalizing Sales and Cash Receipts Using Special Journals	10		

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Chapter 11: Posting to General and Subsidiary Ledgers	6		15.1.12.C 15.1.12.D
Assessment (Preparation, Administer, & Review)	6		15.1.12.E 15.1.12.F 15.1.12.G 15.1.12.K 15.1.12.L
Unit IV: Payroll	12 days	CC.3.5.9-10.A.D	15.1.5.M
Chapter12: Preparing Payroll Records	*combined	CC.3.5.9-10.G CC.3.5.9-10.J	15.1.8.M 15.1.8.P
Chapter 13: Payroll Accounting Taxes and Reports	lessons		15.1.12.C 15.1.12.D
Assessment (Preparation, Administer, & Review)	3		15.1.12.G 15.1.12.L 15.1.12.M
Unit V: Accounting for a Merchandising Business Organized as a Corporation End-of-Fiscal-Period Work	20 days	CC.3.5.9-10.A.D CC.3.5.9-10.G CC.3.5.9-10.J	15.1.8.C 15.1.8.I 15.1.8.K
Chapter 14: Distributing Dividends and Preparing a Work Sheet for a Merchandising Business			15.1.12.C
Chapter 15: Financial Statements for a Corporation			15.1.12.D 15.1.12.E
Chapter16: Recording Adjusting and Closing entries for a Corporation			15.1.12.F 15.1.12.G
Assessment (Preparation, Administer, & Review)			15.1.12.I 15.1.12.L 15.1.12.Q 15.1.12.R 15.1.12.S
Simulation: Authentic Threads	40 days		**Reinforcement Activity

Suggested Teaching Strategies

Technology Integration Direct Instruction Discussions Demonstrations Guided Practice	Case Method Monitor during Independent Practice Simulations Reinforcement activities Games	
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Unit 1: Objectives Accounting for a Services Business Organized as a Proprietorship, Part I	Level of Ach.	BCIT State Standards	PA Core Standards	Suggested Learning Activities	Forms of Assessment
Introduction to Accounting and Business Concepts			<i>All Sections:</i> CC.3.5.9-10.A.D	Direct Classroom Instruction and teacher designed exercises & activities	<u>Formative Assessments:</u>
1. Summarize professional designations, careers, and organizations within the field of accounting, including education and certification requirements.	1. K	15.1.12.A	CC.3.5.9-10.G	Reading	Hand signals Response cards
2. Identify knowledge, skills, and attitudes needed for careers in accounting	2. AW	15.1.8.A	CC.3.5.9-10.J	Quizlet	Line Up
3. Identify the roles of policy setting bodies in the accounting profession, e.g., American Institute of Certified Public Accountants (AICPA), Pennsylvania Institute of Certified Public Accountants (PICPA), Generally Accepted Accounting Principles (GAAP), and Securities and Exchange Commission (SEC).	3. K	15.1.12.B		Notetaking Complete: <ul style="list-style-type: none"> • Work Together • On Your Own • Application • Mastery Problems 	Bump in the Road Account Classification Matching Cards
4. Identify the importance of good record keeping for businesses	4. K	15.1.8.Z			Pairs to Share Practice
5. Describe ethical and unethical business practices related to accounting	5. K, AP	15.1.8.B		Studying: <ul style="list-style-type: none"> • Create Chapter notecards to use on quiz • Use unit study guide before exam 	Problems (in-class activities & homework)
6. Discuss the advantages and disadvantages of the different forms of business ownership (proprietorship, partnership, and corporation, etc.)	6. K	15.1.8.N			Participation during class discussions
7. Describe the components of the accounting cycle.	7. M - DU	15.1.8.D		Chapter Quizzes <ul style="list-style-type: none"> • Allowed the use of a notecard • Not all pop quizzes are graded and should be used for self-assessment 	Guided and Independent Practice (Work Together & On Your Own)
Chapter 1: Starting a Proprietorship: Changes that Affect the Accounting Equation					Jeopardy Review (Chapters 1-4)
8. Define accounting terms related to starting a service business organized as a proprietorship and to changes that affect the accounting equation.	8. K	15.1.8.D		Game: Monopoly Transactions	<u>Summative Assessments:</u>
9. Identify accounting concepts and practices related to starting a service business organized as a proprietorship and to changes that affect the accounting equation.	9. K	15.1.8.C			Review Problem (Chapter 1)
10. Classify accounts as assets, liabilities, or owner's equity and demonstrate their relationships in the accounting equation.	10. K	15.1.8.C.F. G.K.L			Application Problems (Chapters 2, 3, 4)
11. Analyze how transactions affect accounts in an accounting equation.	11. K, AP	15.1.12.C.D .F.G			

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Chapter 2: Analyzing Transactions into Debit and Credit Parts					Chapter 2 Quiz
12. Define accounting terms related to analyzing transactions into debit and credit parts.	12. K	15.1.12.C			Chapter 3 Quiz
13. Identify accounting practices related to analyzing transactions into debit and credit parts.	13. K	15.1.12.C			Mastery Problems
14. Use T accounts to analyze transactions showing which accounts are debited or credited for each transaction.	14. AP	15.1.12.C			Unit Exam
15. Analyze how transactions to set up a business affect accounts	15. M - DU	15.1.12.C			Monopoly transactions
Chapter 3: Recording Transactions in a General Journal			15.1.12.E		
16. Define accounting terms related to journalizing transactions.	16. K	15.1.12.D			
17. Identify accounting concepts and practices related to journalizing transactions.	17. K	15.1.12.D			
18. Record transactions to set up a business in a general journal.	18. AP	15.1.12.D. G.L			
19. Record transactions to buy insurance for cash and supplies on account in a general journal.	19. AP	15.1.12.D.F			
20. Start a new journal page.	20. AP	15.1.12.D			
Chapter 4: Posting from a General Journal to a General Ledger					
21. Define accounting terms related to posting from a journal to a general ledger	21. K	15.1.12.D			
22. Identify accounting concepts and practices related to posting from a journal to a general ledger	22. K	15.1.8.Z 15.1.12.D			
23. Prepare a chart of accounts for a service business organized as a proprietorship.	23. AP	15.1.8.F.G. K.L			
24. Prove cash and journalize correcting entries	24. AP	15.1.12.D 15.1.12.Z			

Unit I Resources & Material

- Textbook
- Computer with Microsoft Excel
- Canvas
- Handouts
- Electronic documents
- Chapter Quizzes
- Jeopardy Review game
- Unit Exam
- Monopoly game boards
- Monopoly Reinforcement Activity Handouts – Part I
- Teacher computer with Microsoft Office, Apple TV, Projector and Projection Screen

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Unit I Interdisciplinary Relationships

21st Century Content	Learning and Thinking Skills	ICT Literacy	Life Skills	Other
<ul style="list-style-type: none"> • Financial, economic, business and entrepreneurial literacy 	<ul style="list-style-type: none"> • Critical Thinking and Problem Solving Skills • Communication Skills • Creativity and Innovation Skills • Collaboration Skills • Information and Media Literacy Skills • Contextual Learning Skills 	<p>Information and communications technology (ICT) literacy is the ability to use technology to develop 21st century content knowledge and skills in support of 21st century teaching and learning.</p>	<p>Good teachers have always incorporated life skills into their pedagogy. The challenge today is to incorporate these essential skills into schools deliberately, strategically, and broadly.</p> <ul style="list-style-type: none"> • Ethics • Self-direction 	

Unit II: Objectives Accounting for a Services Business Organized as a Proprietorship, Part II	Level of Ach.	BCIT State Standards	PA Core Standards	Suggested Learning Activities	Forms of Assessment
Chapter 5: Cash Control Systems 1. Define accounting terms related to checking accounts 2. Identify accounting concepts and practices related to using a checking account 3. Prepare business papers related to using a checking account 4. Journalize dishonored checks and electronic banking transactions 5. Define accounting terms related to using a petty cash fund 6. Establish and replenish a petty cash fund	1. K 2. K 3. AP 4. AP 5. K 6. AP	15.1.12.E 15.1.8.F.P 15.1.12.F 15.1.5.W 15.1.12.F.P 15.1.5.D 15.1.12.D 15.1.8.W 15.1.12.C.D	<i>All</i> <i>Sections:</i> CC.3.5.9-10.A.D CC.3.5.9-10.G CC.3.5.9-10.J	Direct Classroom Instruction and teacher designed exercises & activities Reading Quizlet Notetaking Complete: <ul style="list-style-type: none"> • Work Together • On Your Own • Application • Mastery Problems 	<u>Formative Assessments:</u> Participation during class discussions Guided and Independent Practice (Work Together & On Your Own) Practice Problems (in-class activities & homework)
Chapter 6: Work Sheet for a Service Business 7. Prepare a heading and trial balance on a work sheet. 8. Define accounting terms related to a work sheet for a service business organized as a proprietorship. 9. Identify accounting concepts and practices related to a work sheet for a service business organized as a proprietorship. 10. Plan adjustments for supplies and prepaid insurance. 11. Complete a work sheet for a service business organized as a proprietorship. 12. Identify selected procedures for finding and correcting errors in accounting records.	7. AP 8. K 9. K 10. M – DU 11. AP, M – P 12. AW, K	15.1.12.E 15.1.8.Q 15.1.12.N.Q 15.1.8.Q 15.1.12.N.Q 15.1.12.L 15.1.8.Q 15.1.12.Q 15.1.8.Z	Studying: <ul style="list-style-type: none"> • Create Chapter notecards to use on quiz • Use unit study guide before exam 	Jeopardy Review (Chapters 1-6) Baseball Review Game (Ch. 5-8) <u>Summative Assessments:</u>	
Chapter 7: Financial Statements for a Proprietorship 13. Define accounting terms related to financial statements for a service business organized as a proprietorship. 14. Identify accounting concepts and practices related to preparation of an income statement for a service business organized as a proprietorship. 15. Prepare an income statement for a service business organized as a proprietorship and analyze an income statement using component percentages.	13. K 14. K 15. AP	15.1.12.E 15.1.8.Q 15.1.12.N.Q 15.1.8.Q 15.1.12.N.Q 15.1.8.Q 15.1.12.N.Q .S	Chapter Quizzes <ul style="list-style-type: none"> • Allowed the use of a notecard • Permitted to improve quiz grade by 10% Game: Monopoly Transactions	Application Problems (Chapters 5, 6, 7, and 8) Chapter 5 Quiz Chapter 6 Quiz Chapter 7 Quiz Chapter 8 Quiz Mastery Problems (Chapters 5, 6, 7, 8)	

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16. Identify accounting concepts and practices related to preparation of a balance sheet for a service business organized as a proprietorship.	16. K	15.1.8.Q 15.1.12.N.Q			Unit Exam Completed Monopoly Packet
17. Prepare a Balance Sheet for a service business organized as a proprietorship.	17. AP	15.1.8.Q 15.1.12.N.Q			
Chapter 8: Recording Adjusting and Closing Entries for a Service Business					
18. Define accounting terms related to adjusting entries for a service business organized as a proprietorship	18. K	15.1.12.E 15.1.12.D			
19. Identify accounting concepts and practices related to adjusting entries for a service business organized as a proprietorship	19. K	15.1.12.D			
20. Record adjusting entries for a service business organized as a proprietorship.	20. AP	15.1.12.L			
21. Record closing entries for a service business organized as a proprietorship.	21. AP, M - DU	15.1.12.D			
22. Prepare a post-closing trial balance for a service business organized as a proprietorship	22. AP, M - DU	15.1.12.Q			

Unit II Resources & Material

- Textbook
- Computer with Microsoft Excel
- Canvas
- Handouts
- Electronic documents
- Chapter Quizzes
- Jeopardy Review game
- Unit Exam
- Monopoly game boards
- Monopoly Reinforcement Activity Handouts – Part II
- Teacher computer with Microsoft Office, Apple TV, Projector and Projection Screen

Unit II Interdisciplinary Relationships

21 st Century Content	Learning and Thinking Skills	ICT Literacy	Life Skills	Other
<ul style="list-style-type: none"> • Financial, economic, business and entrepreneurial literacy 	<ul style="list-style-type: none"> • Critical Thinking and Problem Solving Skills • Communication Skills • Collaboration Skills • Information and Media Literacy Skills • Contextual Learning Skills 	<p>Information and communications technology (ICT) literacy is the ability to use technology to develop 21st century content knowledge and skills in support of 21st century teaching and learning.</p>	<p>Good teachers have always incorporated life skills into their pedagogy. The challenge today is to incorporate these essential skills into schools deliberately, strategically, and broadly.</p> <ul style="list-style-type: none"> • Ethics • Accountability • Personal Productivity • Personal Responsibility • Self-direction • Social Responsibility 	

Unit III: Objectives Accounting for a Merchandising Business Organized as a Corporation	Level of Ach.	BCIT State Standards	PA Core Standards	Suggested Learning Activities	Forms of Assessment
Chapter 9: Journalizing Purchases & Cash Payments 1. Define accounting terms related to purchases for a merchandising business 2. Identify accounting concepts and practices related to purchases for a merchandising business 3. Journalize purchases of merchandise using a purchases journal. 4. Define accounting terms related to cash payments for a merchandising business. 5. Identify account concepts and practices related to cash payments for a merchandising business. 6. Journalize cash payments and cash discounts using a cash payments journal. 7. Prepare a petty cash report. 8. Total, prove, and rule a cash payments journal and start a new cash payments journal page. 9. Journalize purchases returns and allowances and other transaction using a general journal	1. K 2. K 3. AP 4. K 5. K 6. AP 7. AP 8. AP 9. AP	15.1.12.E 15.1.12.C.D.F 15.1.5.X.Y 15.1.8.J 15.1.12.C.D.F 15.1.12.C.D.F 15.1.12.C.D.F 15.1.12.C.D. G.K.L 15.1.12.C.D. G.K.L 15.1.5.W 15.1.12.C.D 15.1.5.J 15.1.8.J	All Sections: CC.3.5.9-10.A.D CC.3.5.9-10.G CC.3.5.9-10.J	Direct Classroom Instruction and teacher designed exercises & activities Reading Quizlet Notetaking Complete: • Work Together • On Your Own • Application • Mastery Problems Studying: • Create Chapter notecards to use on quiz • Use unit study guide before exam Chapter Quizzes • Allowed the use of a notecard • Permitted to retake each quiz 1x	Formative Assessments: Line up Participation during class discussions Bump in the Road Transaction/Source Document to Journal Matching Cards Pairs to Share Practice Problems (in-class activities & homework) Take and Pass Summative Assessments:
Chapter 10: Journalizing Sales and Cash Receipts Using Special Journals 10. Define accounting terms related to sales and cash receipts for a merchandising business. 11. Journalize sales on account using a sales journal. 12. Identify account concepts and practices related to sales and cash receipts for a merchandising business. 13. Journalize cash receipts using a cash receipts journal. 14. Record sales returns and allowances using a general journal.	10. K 11. AP 12. K 13. AP 14. AP	15.1.12.E 15.1.8.K 15.1.12.C.D. F.G.K 15.1.12.C.D. F.G.K 15.1.12.C.D. F.G.K 15.1.12.C.D. F.G.K			Application Problems (Chapters 9, 10) Chapter 10 Challenge Problem Chapter 9 Quiz Chapter 10 Quiz Application Problems (Chapter 11)
Chapter 11: Posting to General and Subsidiary Ledgers 15. Define accounting terms related to posting to ledgers 16. Identify accounting practices related to	15. K 16. K	15.1.12.D 15.1.12.D			Chapter 11 Quiz Recycling Problems (Chapters 9, 10,

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posting to ledgers					11)
17. Post separate items from a purchases, cash payments, and general journal to an accounts payable ledger.	17. AP	15.1.12.D			Unit Exam (Chapters 9, 10, 11)
18. Post separate items from a sales, cash receipts, and general journal to an accounts receivable ledger.	18. AP	15.1.12.D			
19. Post separate items from a cash payments and general journal to a general ledger.	19. AP	15.1.12.D			
20. Post special journal column totals to a general ledger	20. AP	15.1.12.D			
21. Journalize and post correcting entries affecting customer accounts.	21. AP	15.1.12.C.D			

Unit III Resources & Material

- Textbook
- Computer with Microsoft Excel
- Canvas
- Handouts
- Electronic documents
- Chapter Quizzes
- Jeopardy Review game
- Unit Exam
- Monopoly game boards
- Monopoly Reinforcement Activity Handouts – Part II
- Teacher computer with Microsoft Office, Apple TV, Projector and Projection Screen

Unit III Interdisciplinary Relationships

21 st Century Content	Learning and Thinking Skills	ICT Literacy	Life Skills	Other
<ul style="list-style-type: none"> • Global awareness • Financial, economic, business and entrepreneurial literacy • Civic literacy 	<ul style="list-style-type: none"> • Critical Thinking and Problem Solving Skills • Information and Media Literacy Skills • Contextual Learning Skills 	<p>Information and communications technology (ICT) literacy is the ability to use technology to develop 21st century content knowledge and skills in support of 21st century teaching and learning.</p>	<p>Good teachers have always incorporated life skills into their pedagogy. The challenge today is to incorporate these essential skills into schools deliberately, strategically, and broadly.</p> <ul style="list-style-type: none"> • Ethics • Accountability • Personal Productivity • Personal Responsibility • Self-direction 	

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Unit IV: Objectives Payroll	Level of Ach.	BCIT State Standards	PA Core Standards	Suggested Learning Activities	Forms of Assessment
Chapter 12: Preparing Payroll Records			<i>All Sections:</i>		Formative Assessments:
1. Define accounting terms related to payroll records	1. K	15.1.5.M 15.1.8.M	CC.3.5.9-10.A.D	Direct Classroom Instruction and teacher designed exercises & activities	Participation during class discussions
2. Identify accounting practices related to payroll records.	2. K	15.1.12.G.L.M	CC.3.5.9-10.G	Reading	
3. Complete a payroll time card.	3. AP	15.1.12.G.L.M		Quizlet	Card sorting (Payroll Steps)
4. Calculate payroll taxes	4. AP	15.1.12.G.L.M	CC.3.5.9-10.J	Notetaking (inc. visual representation)	Problem 1: Guided and Independent Practice (Work Together & On Your Own)
5. Complete a payroll register and an employee earnings record.	5. AP	15.1.12.G.L.M		Complete:	
6. Prepare payroll checks.	6. AP	15.1.12.G.L.M 15.1.8.P		<ul style="list-style-type: none"> Problem 1 (Work Together / On Your Own) Problem 2 (Application) Problem 3 (Mastery) 	Pairs to Share Practice Problems (in-class activities & homework)
Chapter 13: Payroll Accounting, Taxes, and Reports					
7. Define accounting terms related to payroll accounting, taxes, and reports	7. K	15.1.12.G.L.M 15.1.12.C.D		Studying:	Bump in the Road
8. Identify accounting concepts and practices related to payroll accounting, taxes and reports	8. K	15.1.12.G.L.M 15.1.12.C.D		<ul style="list-style-type: none"> Create Chapter notecards to use on quiz Use unit study guide before exam 	Summative Assessments:
9. Analyze payroll transactions and record a payroll	9. AP, M-DU	15.1.12.G.L.M 15.1.12.C.D		Chapter Quiz	Problem 2: Application
10. Record employer payroll taxes.	10. AP	15.1.12.G.L.M 15.1.12.C.D		<ul style="list-style-type: none"> Allowed the use of a notecard Permitted to improve quiz grade by 10% 	Chapter 12/13 Quiz
11. Pay and record withholding and payroll taxes	11. AP	15.1.12.C.D.G.L.M 15.1.8.P			Problem 3: Mastery Unit Exam (Chapters 12, 13)

Unit IV Resources & Material

- Textbook
- Computer with Microsoft Excel
- Canvas
- Handouts
- Electronic documents
- Chapter Quizzes
- Jeopardy Review game
- Unit Exam
- Monopoly game boards
- Monopoly Reinforcement Activity Handouts – Part II
- Teacher computer with Microsoft Office, Apple TV, Projector and Projection Screen

Unit IV Interdisciplinary Relationships				
21st Century Content	Learning and Thinking Skills	ICT Literacy	Life Skills	Other
<ul style="list-style-type: none"> • Global awareness • Financial, economic, business and entrepreneurial literacy • Civic literacy 	<ul style="list-style-type: none"> • Critical Thinking and Problem Solving Skills • Information and Media Literacy Skills • Contextual Learning Skills 	<p>Information and communications technology (ICT) literacy is the ability to use technology to develop 21st century content knowledge and skills in support of 21st century teaching and learning.</p>	<p>Good teachers have always incorporated life skills into their pedagogy. The challenge today is to incorporate these essential skills into schools deliberately, strategically, and broadly.</p> <ul style="list-style-type: none"> • Ethics • Accountability • Personal Productivity • Personal Responsibility • Self-direction 	

Unit V: Objectives <i>Accounting for a Merchandising Business Organized as a Corporation End-of-Fiscal- Period Work</i>	Level of Ach.	BCIT State Standards	PA Core Standards	Suggested Learning Activities	Forms of Assessment
Chapter 14: Distributing Dividends and Preparing a Work Sheet for a Merchandising Business 1. Define accounting terms related to distributing dividends and preparing a work sheet for a merchandising business. 2. Identify accounting concepts and practices related to distributing dividends and preparing a work sheet for a merchandising business. 3. Journalize the declaration and payment of a dividend. 4. Begin a work sheet for a merchandising business. 5. Plan work sheet adjustments for a merchandise inventory, supplies, prepaid expenses, uncollectible accounts and depreciation. 6. Calculate federal income tax and plan the work sheet adjustment for federal income tax. 7. Complete a work sheet for a merchandising business.	1. K 2. K 3. AP 4. K 5. K, M – DU 6. AP, M – DU 7. AP, M – DU	15.1.12.E 15.1.8.I 15.1.12.I 15.1.8.I 15.1.12.I 15.1.12.Q 15.1.8.I 15.1.12.I 15.1.12.C.D 15.1.12.Q 15.1.12.C.D. F.G.L.Q 15.1.12.C.D. G.L.Q 15.1.12.Q	<i>All Sections:</i> CC.3.5.9-10.A.D CC.3.5.9-10.G CC.3.5.9-10.J	Direct Classroom Instruction and teacher designed exercises & activities Reading Quizlet Notetaking Complete: <ul style="list-style-type: none"> • Work Together • On Your Own • Application • Mastery Problems Studying: <ul style="list-style-type: none"> • Create Chapter notecards to use on quiz • Use unit study guide before exam Chapter Quizzes <ul style="list-style-type: none"> • Allowed the use of a notecard • Permitted to retake each quiz 1x 	Formative Assessments: Participation during class discussions Guided and Independent Practice (Work Together & On Your Own) Pairs to Share Practice Problems (in-class activities & homework) Bump in the Road Find and Fix Mistakes Summative Assessments: Application Problems (Chapters 14, 15, 16) Chapter 14 Quiz Chapter 15 Quiz Chapter 16 Quiz Mastery Problems (Chapters 14, 15, 16) Unit Exam (Chapters 14, 15, 16) Reinforcement Simulation: Authentic Threads
Chapter 15: Financial Statements for a Corporation 8. Define accounting terms related to financial statements for a merchandising business organized as a corporation 9. Identify accounting concepts and practices related to financial statements for a merchandising business organized as a corporation. 10. Prepare an income statement for a merchandising business organized as a corporation. 11. Analyze an income statement using component percentages and financial ratios. 12. Prepare a statement of stockholders' equity for a merchandising business organized as a corporation.	8. K 9. K 10. AP, M – DU 11. M – DU 12. AP, M – DU	15.1.12.E 15.1.12.Q 15.1.12.Q 15.1.12.Q 15.1.12.Q. R.S 15.1.12.Q			

Catasauqua Area School District Planned Course of Study

Course Title: Accounting I
Grade Level: 10, 11, 12

13. Prepare a balance sheet for a merchandising business organized as a corporation.	13. AP, M – DU	15.1.12.Q 15.1.8.C			(Chapters 9-16)
Chapter 16: Recording Adjusting and Closing Entries for a Corporation					
14. Identify accounting concepts and practices related to adjusting and closing entries for a merchandising business organized as a corporation	14. K	15.1.12.E 15.1.12.C.D			
15. Record adjusting entries	15. AP	15.1.12.C.D 15.1.12.F.G.L			
16. Record closing entries for income statement accounts.	16. AP, M – DU	15.1.12.C.D.L 15.1.8.K			
17. Record closing entry for dividends.	17. AP	15.1.12.C.D.I			
18. Prepare a post-closing trial balance.	18. AP, M – DU	15.1.12.Q			

Unit V Resources & Material

- Textbook
- Computer with Microsoft Excel
- Canvas
- Handouts
- Electronic documents
- Chapter Quizzes
- Jeopardy Review game
- Unit Exam
- Monopoly game boards
- Monopoly Reinforcement Activity Handouts – Part II
- Teacher computer with Microsoft Office, Apple TV, Projector and Projection Screen

Unit V Interdisciplinary Relationships

21 st Century Content	Learning and Thinking Skills	ICT Literacy	Life Skills	Other
<ul style="list-style-type: none"> • Global awareness • Financial, economic, business and entrepreneurial literacy • Civic literacy 	<ul style="list-style-type: none"> • Critical Thinking and Problem Solving Skills • Information and Media Literacy Skills • Contextual Learning Skills 	<p>Information and communications technology (ICT) literacy is the ability to use technology to develop 21st century content knowledge and skills in support of 21st century teaching and learning.</p>	<p>Good teachers have always incorporated life skills into their pedagogy. The challenge today is to incorporate these essential skills into schools deliberately, strategically, and broadly.</p> <ul style="list-style-type: none"> • Ethics • Accountability • Personal Productivity • Personal Responsibility • Self-direction 	