

Lehigh Area School District

Lehigh Area Elementary/Middle/High School

Grade: 10-12

Subject: Accounting I

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	August/January	September/February	October/March
Essential Questions/PA Academic Standards Learning to Read Independently/Reading Critically/Speaking and Listening 1.1, 1.2, 1.6 1.6, 2.1, 2.2, 2.4, 2.5	What is a Proprietorship? What is the Accounting Equation and how does it change? How do you Prepare a Balance Sheet?	What changes Owner's Equity? What are Debits and Credits? How do you Record Transactions in the General Journal? How do you Prepare a Chart of Accounts? How do you open the General Ledger and Posting to it?	How do you safeguard cash? What is Petty Cash? How do you Prepare a Worksheet? What Activities are Completed for the End of the Fiscal Period?
Content	Starting a Proprietorship The Accounting Equation How Business Activities Change the Accounting Equation Preparing Financial Information on a Balance Sheet	Changes that Affect Equity Reporting a Changed Accounting Equation on a Balance Sheet Analyzing Transactions into Debits and Credits Using T Accounts Analyzing How Transactions Affect Accounts Recording Transactions in a General Journal Preparing a Chart of Accounts Open General Ledger Accounts Post from a journal to a ledger	Cash Control System -Checking Accounts -Petty Cash Worksheet -Preparing a Trial Balance -Recording Adjustments -Completing the Worksheet Financial Statements Ending the Fiscal Period
Skills	Know accounting terminology related to an accounting system for a service business organized as a proprietorship. Understand accounting concepts and practices related to an accounting system for a service business organized as a proprietorship. Demonstrate accounting procedures for a service business organized as a proprietorship.	Know accounting terminology related to an accounting system for a service business organized as a proprietorship. Understand accounting concepts and practices related to an accounting system for a service business organized as a proprietorship. Demonstrate accounting procedures for a service business organized as a proprietorship.	Know accounting terminology related to an accounting system for a service business organized as a proprietorship. Understand accounting concepts and practices related to an accounting system for a service business organized as a proprietorship. Demonstrate accounting procedures for a service business organized as a proprietorship.
Assessment	Problem Tests Quizzes	Problem Tests Quizzes	Problem Tests Quizzes
Activities	Working Together/On Your Own Rein. Activities within textbook Application Problems within the textbook -Using Working papers, Excel Templates and/or Accounting 7.0 Software StudyGuides Terms Review, Audit Your Understanding	Working Together/On Your Own Rein. Activities within textbook Application Problems within the textbook -Using Working papers, Excel Templates and/or Accounting 7.0 Software StudyGuides Terms Review, Audit Your Understanding	Working Together/On Your Own Rein. Activities within textbook Application Problems within the textbook -Using Working papers, Excel Templates and/or Accounting 7.0 Software StudyGuides Terms Review, Audit Your Understanding

Resources	Text: Century 21 Accounting, 7e Ross, Gilbertson, Lehman & Hanson, 2000 Workbook study guides Problem tests Accounting 7.0 Software	Text: Century 21 Accounting, 7e Ross, Gilbertson, Lehman & Hanson, 2000 Workbook study guides Problem tests Accounting 7.0 Software	Text: Century 21 Accounting, 7e Ross, Gilbertson, Lehman & Hanson, 2000 Workbook study guides Problem tests Accounting 7.0 Software
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Lehigh Area School District

Lehigh Area Elementary/Middle/High School

Teacher: Kim Mychalyszyn-Simko

Grade: 10-12

Subject: Accounting I

Year: 2007-2008

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	November/April	December/May	January/June
Essential Questions/PA Academic Standards Learning to Read Independently/Reading Critically/Speaking and Listening 1.1, 1.2, 1.6 1.6, 2.1, 2.2, 2.4, 2.5	How do you Journalize Purchases and Cash Payments using Special Journals? How do you Journalize Sales and Cash Receipts using Special Journals?	How do you Journalize Sales and Cash Receipts Using Special Journals? How do you Post to the General and Subsidiary Ledgers?	How do you Prepare Payroll Records?
Content	Journalize Purchases and Cash Payments Using Special Journals Journalize Sales and Cash Receipts Using Special Journals	Journalizing Sales and Cash Receipts Using Special Journals Posting to General and Subsidiary Ledgers	Preparing Payroll Records
Skills	Journalize Purchases Using a Purchases Journal Journalize Cash Payments Using a Cash Payments Journal Performing Additional Cash Payments Journal Operations Journalize Other Transactions Using A General Journal	Journalizing Sales on Account Using a Sales Journal Journalizing Cash Receipts Using a Cash Receipts Journal Posting to an Accounts Payable Ledgers Posting to an Accounts Receivable Ledger Posting from Journals to a General Ledger Posting Totals to a General Ledger	Preparing Payroll Records Determining Payroll Tax Withholding Preparing Payroll Records Preparing Payroll Checks
Assessment	Problem Tests Quizzes	Problem Tests Quizzes	Problem Tests Quizzes
Activities	Foreign Exchange Simulation Working Together/On Your Own Rein. Activities within textbook Application Problems within the textbook -Using Working papers, Excel Templates and/or Accounting 7.0 Software StudyGuides Terms Review, Audit Your Understanding	Working Together/On Your Own Rein. Activities within textbook Application Problems within the textbook -Using Working papers, Excel Templates and/or Accounting 7.0 Software StudyGuides Terms Review, Audit Your Understanding	Working Together/On Your Own Rein. Activities within textbook Application Problems within the textbook -Using Working papers, Excel Templates and/or Accounting 7.0 Software StudyGuides Terms Review, Audit Your Understanding
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	February	March	
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