

Lehigh Area School District

Lehigh Area Elementary/Middle/High School

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Grade: 10-12

Subject: Accounting II

	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	How Do you Record, Report, and Pay the Payroll and Employer Payroll Taxes?	How do you Prepare the Worksheet for a Merchandising Business? How do you Prepare the Financial Statements for a Partnership?	What are the End of Fiscal Period Activities for a Merchandising Business Organized as a Partnership?
Content	Payroll Accounting, Taxes, and Reports	Worksheet for a Merchandising Business Financial Statements for a Partnership	Recording Adjusting and Closing Entries for a Partnership
Skills	Recording a Payroll Recording Employer Payroll Taxes Reporting Withholding and Payroll Taxes Paying Withholding and Payroll Taxes	Prepare an 8-Column Worksheet for a Merchandising Business Analyze and Record Worksheet Adjustments Complete a Worksheet Prepare and Income Statement -Component Percentages Prepare a Distribution of Net Income/Loss Statement Prepare an Owners' Equity Statement Prepare a Balance Sheet in Report Form	Record Adjusting Entries Record Closing Entries from Income Statement Accounts Record Additional Closing Entries Prepare a Post-Closing Trial Balance
Assessment	Problem Tests Quizzes	Problem Tests Quizzes	Problem Tests Quizzes Fitness Junction Simulation
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

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Lehigh Area Elementary/Middle/High School

Teacher: Kim Mychalyszyn-Simko

Grade: 10-12

Subject: Accounting II

Year: 2007-2008

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	November/April	December/May	January/June
Essential Questions/PA Academic Standards 1.1, 1.2, 1.6 1.6, 2.1, 2.2, 2.4, 2.5	How do you Journalize and Post to Special Journals and Subsidiary Ledgers? What Makes an Account Uncollectible? What is a Plant Asset and How does it Depreciate?	What are the Methods of Taking Inventory? How Do you Calculate Interest on Notes? What are Accrued Revenue? What are Accrued Expenses? How do you Distribute Dividends? What are the End-of-Fiscal Period Activities for a Corporation?	What are the Steps in the Accounting Cycle for a Merchandising Business Organized as a Corporation?
Content	Use of Special Journals Post to ledgers Allow for Uncollectible Accounts Receivable Plant Assets and Depreciation	Accounting for Inventory Accounting for Notes and Interest Accounting for Accrued Revenue and Expenses Distributing Dividends and Preparing a Worksheet Financial Statements and End-of-Fiscal-Period Entries for a Corporation Putting Green Golf Supply Simulation	Putting Green Golf Supply Simulation
Skills	Know accounting terminology related to an accounting system for a Merchandising business organized as a corporation. Understand accounting concepts and practices related to an accounting system for a merchandising business organized as a corporation. Demonstrate accounting procedures for a merchandising business organized as a corporation.	Know accounting terminology related to an accounting system for a Merchandising business organized as a corporation. Understand accounting concepts and practices related to an accounting system for a merchandising business organized as a corporation. Demonstrate accounting procedures for a merchandising business organized as a corporation.	Know accounting terminology related to an accounting system for a Merchandising business organized as a corporation. Understand accounting concepts and practices related to an accounting system for a merchandising business organized as a corporation. Demonstrate accounting procedures for a merchandising business organized as a corporation.
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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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	April	May/June	
Essential Questions/PA Academic Standards			
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