

Curriculum Map

Course Title: Accounting I

Grade: 10th – 12th

Unit (Name/Number): Accounting for Purchases and Cash Payments	Pacing: 12 days
Essential Question(s): What is the relationship between a subsidiary ledger and the controlling account? What is the accounting procedure to order merchandise? How do we record entries related to cash payments? What are the steps used to post from a purchases and cash payments journal?	

Content/Key Concepts	Standards	Key Vocabulary	Learning Activities/Resources	Evidence of Learning <small>(Assessments; Performance Tasks)</small>
Subsidiary Ledgers and Controlling Accounts	15.1.12.C	<ul style="list-style-type: none"> • merchandise • merchandising business • retail merchandising business • wholesale mdse. business • corporation • capital • share of stock • capital stock • stockholder • subsidiary ledger • accounts payable ledger • controlling account • articles of incorporation • charter 	<p style="text-align: center;">Review sheet PowerPoint presentation/notes Guided problem completion Independent problem</p>	View completed problems and check for accuracy. Question students to assess understanding.
Accounting for Merchandise Purchases	15.1.12.C 15.1.12.K	<ul style="list-style-type: none"> • inventory • merchandise inventory • perpetual inventory • periodic inventory • physical inventory • cost of merchandise • requisition • purchase order • special journal • purchase on account • purchases journal • purchase invoice • special amount column • terms of sale 	<p style="text-align: center;">PowerPoint presentation/notes Guided problem completion Independent problem</p>	View completed problems and check for accuracy. Question students to assess understanding.

		<ul style="list-style-type: none"> • due date 		
Posting from a Purchases Journal and Cash Payments Journal	15.1.12.D	<ul style="list-style-type: none"> • credit limit • schedule of accounts payable 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
Accounting for Cash Payments	15.1.12.C	<ul style="list-style-type: none"> • cash payments journal • list price • trade discount • net price • cash discount • general amount column • purchases discount • contra account 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding. End of chapter comprehensive problems. Chapter test.

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Unit (Name/Number): Analyzing Transactions into Debit and Credit Parts	Pacing: 9 days
Essential Question(s): Describe how T-accounts can be used as planning tools. Identify the debit and credit sides and Balances. Describe how transactions can be analyzed into debit and credit parts.	

Content/Key Concepts	Standards	Key Vocabulary	Learning Activities/Resources	Evidence of Learning <small>(Assessments; Performance Tasks)</small>
Using T Accounts	15.1.12.C	<ul style="list-style-type: none"> • T account • debit • credit • normal balance 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
Analyzing How Transactions Affect Accounts	15.1.12.C	<ul style="list-style-type: none"> • chart of accounts • accounts payable 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
Analyzing How Transactions Affect Owner's Equity Accounts	15.1.12.C	<ul style="list-style-type: none"> • accounts receivable 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding. End of chapter comprehensive problems. Online review/drills. Chapter test.

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Unit (Name/Number): Cash Control Systems	Pacing: 14 days
Essential Question(s): How do we complete a check stub? What are the different kinds of endorsements and when are they used? What are the steps used to reconcile a bank statement? How do we record bank-related transactions in a journal? How do businesses use petty cash and how do we record the replenishment of the fund?	

Content/Key Concepts	Standards	Key Vocabulary	Learning Activities/Resources	Evidence of Learning <small>(Assessments; Performance Tasks)</small>
Checking Accounts	15.1.12.C 15.1.12.P	<ul style="list-style-type: none"> • deposit slip • checking account • endorsement • blank endorsement • special endorsement • restrictive endorsement • postdated check • voided check 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
Bank Reconciliation	15.1.12.P	<ul style="list-style-type: none"> • • bank statement canceled check 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
Dishonored Checks and Electronic Banking	15.1.12.D	<ul style="list-style-type: none"> • dishonored check • non-sufficient funds check • electronic funds transfer • debit card 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
Petty Cash	15.1.12.D	<ul style="list-style-type: none"> • • • petty cash • petty cash slip • cash short • cash over 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding. End of chapter comprehensive problem. Chapter test.
				Completion of

				Reinforcement problem (Chapters 1-5)
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Grade: 10th – 12th

Unit (Name/Number): Journalizing Transactions	Pacing: 10 days
Essential Question(s): Identify the different types of source documents and how they are used. How do we journalize transactions related to buying and selling on account, and owner’s Equity? What procedures are used to prove cash? What are proper practices for correcting errors?	

Content/Key Concepts	Standards	Key Vocabulary	Learning Activities/Resources	Evidence of Learning <small>(Assessments; Performance Tasks)</small>
Recording Transactions and the Multicolumn Journal	15.1.12.C	<ul style="list-style-type: none"> • journal • journalizing • source document • entry • double-entry accounting • check • invoice • sales invoice • receipt • memorandum 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
Transactions Affecting Prepaid Insurance and Supplies	15.1.12.C		PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
Journalizing Transactions that Affect Owner’s Equity and Receiving Cash on Account	15.1.12.C 15.1.12.D		PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
Proving and Ruling a Journal	15.1.12.C	<ul style="list-style-type: none"> • proving cash 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding. End of chapter comprehensive problems. Chapter test.

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Grade: 10th - 12th

Unit (Name/Number): Posting to a General Ledger	Pacing: 10 days
Essential Question(s): What procedures are used to set up a chart of accounts? How do we post and why? How do we make correcting journal entries?	

Content/Key Concepts	Standards	Key Vocabulary	Learning Activities/Resources	Evidence of Learning <small>(Assessments; Performance Tasks)</small>
Using Accounts and Preparing a Chart of Accounts	15.1.12.C	<ul style="list-style-type: none"> • ledger • general ledger • account number • file maintenance • opening an account 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
Posting Separate Amounts from a Journal to a General Ledger	15.1.12.D	<ul style="list-style-type: none"> • posting 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
Posting Column Totals from a Journal to a General Ledger	15.1.12.D		PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
Journalizing Correcting Entries and Correcting Posting Errors	15.1.12.C 15.1.12.D	<ul style="list-style-type: none"> • correcting entry 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding. End of chapter comprehensive problems. Chapter test.

Curriculum Map

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Grade: 10th – 12th

Unit (Name/Number): Recording Closing Entries and Preparing a Post-Closing Trial Balance for a Service Business	Pacing: 12 days
Essential Question(s): What procedures are used to journalize and post adjusting entries? How is a post-closing trial balance created and what is the purpose?	

Content/Key Concepts	Standards	Key Vocabulary	Learning Activities/Resources	Evidence of Learning <small>(Assessments; Performance Tasks)</small>
Recording Closing Entries	15.1.12.C 15.1.12.D	<ul style="list-style-type: none"> • permanent accounts • temporary accounts • closing entries 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
Preparing a Post-Closing Trial Balance	15.1.12.C 15.1.12.D	<ul style="list-style-type: none"> • • <p style="text-align: center;">post-closing trial balance accounting cycle</p>	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding. End of chapter comprehensive problems. Chapter test. Reinforcement problem, part II (Chapters 6-8)

Curriculum Map

Course Title: Accounting I

Grade: 10th – 12th

Unit (Name/Number): Starting a Proprietorship: Changes that Affect the Accounting Equation	Pacing: 9 days
Essential Question(s): What procedures are used to prepare a net worth statement? What is the accounting equation? How do we classify accounts and demonstrate their relationship in the accounting equation? Explain the difference between expenses and liabilities. How can we distinguish between cash and on account transactions?	

Content/Key Concepts	Standards	Key Vocabulary	Learning Activities/Resources	Evidence of Learning <small>(Assessments; Performance Tasks)</small>
Accounting in Action	15.1.12.C	<ul style="list-style-type: none"> • accounting • accounting system • financial statements • net worth statement • personal net worth • assets • liabilities • equities • ethics • business ethics 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
How Business Activities Change the Accounting Equation	15.1.12.C	<ul style="list-style-type: none"> • service business • proprietorship • business plan • GAAP • transaction • account • account title • account balance • capital • creditor • owner's equity • accounting equation 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
How Transactions Change Owner's Equity in an Accounting Equation	15.1.12.B	<ul style="list-style-type: none"> • revenue • sale on account • expense • withdrawals 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.

				Completion of end of chapter comprehensive problems. Chapter test.
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Course Title: Accounting I

Grade: 10th – 12th

Unit (Name/Number): Worksheet for a Service Business	Pacing: 11 days
Essential Question(s): What are the procedures used to create a worksheet? How is the worksheet information used to generate a balance sheet and income statement? How are adjusting entry amounts determined?	

Content/Key Concepts	Standards	Key Vocabulary	Learning Activities/Resources	Evidence of Learning <small>(Assessments; Performance Tasks)</small>
Creating a Worksheet	15.1.12.C	<ul style="list-style-type: none"> • fiscal period • fiscal year • worksheet • trial balance 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
Planning Adjusting entries on a Worksheet	15.1.12.C	<ul style="list-style-type: none"> • prepaid expense • accrual basis of accounting • cash basis of accounting • adjustments 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
Completing the Worksheet and Finding Errors on a Worksheet	15.1.12.C	<ul style="list-style-type: none"> • balance sheet • income statement • net income • net loss 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding.
Journalizing and Posting Adjusting Entries	15.1.12.D	<ul style="list-style-type: none"> • adjusting entries 	PowerPoint presentation/notes Guided problem completion Independent problem	View completed problems and check for accuracy. Question students to assess understanding. End of chapter comprehensive problems. Chapter test.