

## Mt. Zion High School Curriculum Map

Name: Andrew Brown

Department: Business

Subject : Accounting II

Quarter	Essential Skills	Strategies and Activities	CC Standards	Assessments
1	<p>1. The students will identify accounting concepts and practices related to departmental purchases and cash payments.</p> <p>2. The students will identify accounting concepts and practices related to departmental sales and cash receipts.</p> <p>3. The students will calculate and record departmental payroll data.</p> <p>4. The students will prepare financial reports for a departmentalized business.</p>	<p>1a. The students will journalize and post departmental purchases and purchases returns.</p> <p>1b. The students will journalize and post departmental cash payments.</p> <p>2a. The students will journalize and post departmental sales on account and sales returns and allowances.</p> <p>2b. The students will journalize and post departmental cash receipts.</p> <p>3a. The students will prepare a commissions record, calculate commission on net sales, and complete payroll records.</p> <p>3b. The students will journalize payroll transactions.</p> <p>4a. The students will define accounting terms related to cost accounting and financial reporting for a departmentalized merchandising business.</p> <p>4b. The students will prepare financial statements for a departmentalized business.</p> <p>4c. The students will complete end-of-period work for a departmentalized merchandising business.</p>	<p>Applies to All Chapters:</p> <p>11.RIT.4 11.RIT.7 11.SL.2 A.CED.1 A.CED.4 A.SSE.1 S.IC.6</p>	<p>Chapter 1 Application Problems</p> <p>Chapter 1 Test</p> <p>Chapter 2 Application Problems</p> <p>Chapter 2 Test</p> <p>Chapter 3 Application Problems</p> <p>Chapter 3 Test</p> <p>Chapter 4 Application Problems</p> <p>Chapter 4 Test</p>

Quarter	Essential Skills	Strategies and Activities	CC Standards	Assessments
2nd	<p>1. The students will use a voucher system as part of a cash control system.</p> <p>2. The students will plan for and cost inventory using various acceptable methods.</p>	<p>1a. The students will define accounting terms associated with voucher systems.</p> <p>1b. The students will prepare a voucher and journalize data from vouchers in a voucher system.</p> <p>1c. The students will journalize voucher payment transactions in a check register.</p> <p>1d. The students will journalize purchases returns and allowances and payroll transactions in a voucher system.</p> <p>2a. The students will define accounting terms related to planning and costing inventory</p> <p>2b. The students will describe the nature of merchandise inventory.</p> <p>2c. The students will determine the cost of merchandise inventory using selected costing methods.</p> <p>2d. The students will estimate the cost of merchandise inventory using selected estimating methods.</p> <p>2e. The students will calculate merchandise inventory turnover ratio and average number of days' sales in merchandise inventory.</p>	<p>Applies to All Chapters:</p> <p>11.RIT.4 11.RIT.7 11.SL.2 A.CED.1 A.CED.4 A.SSE.1 S.IC.6</p>	<p>Chapter 5 Application Problems</p> <p>Chapter 5 Test</p> <p>Chapter 6 Application Problems</p> <p>Chapter 6 Test</p>

	<p>3. The students will calculate and record uncollectible accounts expense as well as accounts receivable turnover ratios.</p>	<p>3a. The students will calculate and record estimated uncollectible accounts receivable using the direct write-off method.</p> <p>3b. The students will calculate and record estimated uncollectible accounts receivable using the allowance method.</p> <p>3c. The students will calculate and analyze accounts receivable turnover ratios.</p>		<p>Chapter 7 Application Problems</p> <p>Chapter 7 Test</p>
<b>Quarter</b>	<b>Essential Skills</b>	<b>Strategies and Activities</b>	<b>CC Standards</b>	<b>Assessments</b>
3rd	<p>1. The students will account for plant assets</p>	<p>1a. The students will define accounting terms associated with plant assets and depreciation.</p> <p>1b. The students will journalize entries for buying plant assets.</p> <p>1c. The students will calculate and record property tax expense.</p> <p>1d. The students will calculate and record depreciation expense for a plant asset using straight-line depreciation.</p> <p>1e. The students will journalize entries disposing of plant assets.</p> <p>1f. The students will calculate depreciation expense using the declining-balance method, the sum-of-the-years' digits method, the production-unit method, the MACRS method, and calculate depletion.</p>	<p>Applies to All Chapters:</p> <p>11.RIT.4 11.RIT.7 11.SL.2 A.CED.1 A.CED.4 A.SSE.1 S.IC.6</p>	<p>Chapter 8 Application Problems</p> <p>Chapter 8 Test</p>

	<p>2. The students will calculate and journalize entries relating to notes payable, prepaid expenses, and accrued expenses.</p> <p>3. The students will calculate and journalize entries relating to notes receivable, unearned revenue, and accrued revenue.</p> <p>4. The students will account for organizing a business as a corporation as well as paying dividends to stockholders.</p>	<p>2a. The students will define accounting terms related to notes payable, prepaid expenses, and accrued expenses.</p> <p>2b. The students will journalize transactions for notes payable.</p> <p>2c. The students will journalize adjusting and reversing entries for prepaid expenses initially recorded as expenses.</p> <p>2d. The students will journalize adjusting and reversing entries for accrued expenses.</p> <p>3a. The students will define accounting terms related to notes receivable, unearned revenue, and accrued revenue.</p> <p>3b. The students will journalize transactions for notes receivable.</p> <p>3c. The students will journalize adjusting and reversing entries for unearned revenue initially recorded as revenue.</p> <p>3d. The students will journalize adjusting and reversing entries for accrued revenue.</p> <p>4a. The students will define accounting terms related to corporate accounting.</p> <p>4b. The students will journalize transactions related to starting a corporation.</p> <p>4c. The students will journalize transactions related to stock subscriptions.</p>		<p>Chapter 9 Application Problems</p> <p>Chapter 9 Test</p> <p>Chapter 10 Application Problems</p> <p>Chapter 10 Test</p> <p>Chapter 11 Application Problems</p> <p>Chapter 11 Test</p>
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	<p>5. The students will account for acquiring additional capital, including treasury stock and corporate bonds.</p> <p>6. The students will analyze and complete end-of-fiscal –period work for a corporation.</p>	<p>4d. The students will prepare a balance sheet for a newly formed corporation.</p> <p>4e. The students will calculate dividends for a corporation.</p> <p>4f. The students will journalize transactions of a corporation related to declaring and paying dividends.</p> <p>5a. The students will define accounting terms related to acquiring capital for a corporation.</p> <p>5b. The students will journalize entries for issuing additional capital stock.</p> <p>5c. The students will journalize entries for buying and selling treasury stock.</p> <p>5d. The students will journalize entries for bonds payable.</p> <p>6a. The students will define accounting terms related to financial analysis and reporting for a corporation.</p> <p>6b. The students will prepare a work sheet for a corporation.</p> <p>6c. The students will calculate federal income tax for a corporation.</p> <p>6d. The students will prepare and analyze statements for a corporation.</p> <p>6e. The students will prepare selected end of-fiscal –period work for a corporation.</p>		<p>Chapter 12 Application Problems</p> <p>Chapter 12 Test</p> <p>Chapter 13 Application Problems</p> <p>Chapter 13 Test</p>
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Quarter	Essential Skills	Strategies and Activities	CC Standards	Assessments
4th	<p>1. The students will explore partnership formation and admitting partners to existing businesses.</p> <p>2. The students will prepare financial statements for a partnership.</p> <p>3. The students will explore accounting for not-for-profit organizations.</p>	<p>1a. The students will define accounting terms related to forming and expanding a partnership.</p> <p>1b. The students will journalize transactions related to forming a partnership.</p> <p>1c. The students will journalize transactions related to expanding a partnership.</p> <p>2a. The students will define accounting terms related to distributing earnings and completing end-of-fiscal-period work for a partnership.</p> <p>2b. The students will calculate the distribution of partnership earnings.</p> <p>2c. The students will journalize entries for withdrawal of partnership earnings.</p> <p>2d. The students will complete end-of-fiscal period work for a partnership.</p> <p>2e. The students will prepare a distribution of net income statement for a partnership.</p> <p>2f. The students will journalize entries for liquidating a partnership.</p> <p>3a. The students will define accounting terms related to budgeting and accounting for a not-for-profit governmental organization.</p>	<p>Applies to All Chapters:</p> <p>11.RIT.4 11.RIT.7 11.SL.2 A.CED.1 A.CED.4 A.SSE.1 S.IC.6</p>	<p>Chapter 21 Application Problems</p> <p>Chapter 21 Test</p> <p>Chapter 22 Application Problems</p> <p>Chapter 22 Test</p> <p>Chapter 23 Application Problems</p> <p>Chapter 23 Test</p>

	<p>4. The students will prepare financial reports for not-for-profit organizations.</p>	<p>3b. The students will describe the process used to develop an operating budget.</p> <p>3c. The students will journalize budget transactions for a not-for-profit organization.</p> <p>3d. The students will journalize revenues for a not-for-profit organization.</p> <p>3e. The students will journalize expenditures, encumbrances, and other transactions for a not-for-profit organization.</p> <p>4a. The students will prepare a worksheet for a governmental organization.</p> <p>4b. The students will prepare financial statements for a governmental organization.</p> <p>4c. The students will record adjusting and closing entries for a governmental organization.</p>		<p>Chapter 24 Application Problems</p> <p>Chapter 24 Test</p>
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