

Chapter	Topics	Activities	Objectives
9 Accounting for Purchases and Cash Payments	Review of Accounting I: 9-1 Subsidiary Ledgers and Controlling Accounts 9-2 Accounting for Merchandise Purchases 9-3 Posting from a Purchases Journal 9-4 Accounting for Cash Payments Cash Payments Journal 9-5 Posting from a Cash Payments Journal <i>Century 21 Accounting: General Journal , 10th Edition Textbook</i>	<ul style="list-style-type: none"> ● Chapter 9 Powerpoint/Guided Notes ● 9-1, 9-2, 9-3 9-4 9-5 Work Together, On Your Own, Apply Problem ● Chapter 9 Terms Quiz ● Chapter 9 Problems Quiz ● Chapter 9 Mastery Problem ● Chapter 9 Problems Test ● Chapter 9 Challenge Problem ● Chapter 9 Study Guide ● Chapter 9 Terms Test 	<ul style="list-style-type: none"> ● Students will be able to total, prove, and rule a cash payments journal and start a new cash payments journal page.
10 Accounting for Sales and Cash Receipts	Review of Accounting I: 10-1 Accounting for Sales on Account 10-2 Posting from a Sales Journal 10-3 Accounting for Cash and Credit Card Sales Processing Sales Transactions 10-4 Posting from a Cash Receipts Journal <i>Century 21 Accounting: General Journal , 10th Edition Textbook</i>	<ul style="list-style-type: none"> ● Chapter 10 Powerpoint/Guided Notes ● 10-1, 10-2, 10-3 10-4 Work Together, On Your Own, Apply Problem ● Chapter 10 Terms Quiz ● Chapter 10 Problems Quiz ● Chapter 10 Mastery Problem ● Chapter 10 Problems Test ● Chapter 10 Challenge Problem ● Chapter 10 Study Guide ● Chapter 10 Terms Test ● Math worksheet ● Halloween Activity 	<ul style="list-style-type: none"> ● Students will be able to explain the relationship between the accounts receivable ledger and its controlling account.
11 Accounting for Transactions Using a General Journal	Review of Accounting I: 11-1 Accounting for Purchases Transactions Using a General Journal General Journal 11-2 Recording Sales Transactions Using a General Journal 11-3 Accounting for the Declaration and Payment of a Dividend Stockholders' Equity Accounts Used by a Corporation Declaring a Dividend <i>Century 21 Accounting: General Journal , 10th Edition Textbook</i>	<ul style="list-style-type: none"> ● Chapter 11 Powerpoint/Guided Notes ● 11-1, 11-2, 11-3 Work Together, On Your Own, Apply Problem ● Chapter 11 Terms Quiz ● Chapter 11 Problems Quiz ● Chapter 11 Mastery Problem ● Chapter 11 Problems Test ● Chapter 11 Challenge Problem ● Chapter 11 Study Guide ● Chapter 11 Terms Test 	<ul style="list-style-type: none"> ● Students will be able to explain the purpose of a general journal.
1 Recording Departmental Purchases and Cash Payments	Intro to Accounting 2: Departmentalized Accounting: 1-1 Using Accounting Principles and Records 1-2 Journalizing and Posting Purchases and	<ul style="list-style-type: none"> ● Chapter 1 Powerpoint/Guided Notes ● 1-1, 1-2, 1-3 Work Together, On Your Own, Apply Problem ● Chapter 1 Terms Quiz ● Chapter 1 Problems Quiz ● Chapter 1 Mastery Problem 	<ul style="list-style-type: none"> ● Students will be able to explain that a departmentalized merchandising business operates similarly to a non-

	<p>Purchases Returns 1-3 Journalizing and Posting Cash Payments</p> <p><i>Century 21 Accounting: Advanced , 10th Edition Textbook</i></p>	<ul style="list-style-type: none"> • Chapter 1 Problems Test • Chapter 1 Challenge Problem • Chapter 1 Study Guide • Chapter 1 Terms Test 	<p>departmentalized business. However, a departmentalized business requires information about the performance of each department. Consequently, additional accounts are used to accumulate the departmental data needed.</p>
<p>2 Recording Departmental Sales and Cash Receipts</p>	<p>Departmentalized Accounting:</p> <p>2-1 Departmental Sales on Account and Sales Returns and Allowances 2-2 Journalizing and Posting Cash Receipts</p>	<ul style="list-style-type: none"> • Chapter 2 Powerpoint/Guided Notes • 2-1, 2-2 Work Together, On Your Own, Apply Problem • Chapter 2 Terms Quiz • Chapter 2 Problems Quiz • Chapter 2 Mastery Problem • Chapter 2 Problems Test • Chapter 2 Challenge Problem • Chapter 2 Study Guide • Chapter 2 Terms Test • A Business Light on Lunch • 2.1 Audit • Calculating Commission • Identity Theft • Loans • Which Job is Better 	<ul style="list-style-type: none"> • Students will be able to explain the purpose of a departmental accounting system.
<p>3 Calculating and Recording Departmental Payroll</p>	<p>Departmentalized Accounting:</p> <p>3-1 Completing Payroll Records for Employee Earnings and Deductions 3-2 Recording a Payroll and Payroll Taxes</p>	<ul style="list-style-type: none"> • Chapter 3 Powerpoint/Guided Notes • 3-1, 3-2 Work Together, On Your Own, Apply Problem • Chapter 3 Terms Quiz • Chapter 3 Problems Quiz • Chapter 3 Mastery Problem • Chapter 3 Problems Test • Chapter 3 Challenge Problem • Chapter 3 Study Guide • Chapter 3 Terms Test • Source Documents • Budgeting • Checking Skills • Functional Finances • Teen USA • Savings • ABC's of Credit 	<ul style="list-style-type: none"> • Students will be able to explain how employees are paid and calculate employee earnings.
<p>4 Financial Reporting for Departmentalized Business</p>	<p>Departmentalized Accounting:</p> <p>4-1 Preparing Financial Information for a Departmentalized Business</p>	<ul style="list-style-type: none"> • Chapter 4 Powerpoint/Guided Notes • 4-1, 4-2, 4-3, 4-4 Work Together, On Your Own, Apply Problem • Chapter 4 Terms Quiz 	<ul style="list-style-type: none"> • Students will be able to identify the steps necessary to prepare for end-of-period financial reporting.

	<p>4-2 Responsibility Statements for a Merchandising Business</p> <p>4-3 Financial Statements for a Departmental Merchandising Business</p> <p>4-4 End-of-Period Work for a Departmentalized Business</p>	<ul style="list-style-type: none"> • Chapter 4 Problems Quiz • Chapter 4 Mastery Problem • Chapter 4 Problems Test • Chapter 4 Challenge Problem • Chapter 4 Study Guide • Chapter 4 Terms Test 	
<p>5 Inventory Planning and Valuation</p>	<p>Adjustments and Valuation:</p> <p>5-1 Determining Merchandise Inventory Quantities</p> <p>5-2 Inventory Costing Methods</p> <p>5-3 Estimating the Inventory</p>	<ul style="list-style-type: none"> • Chapter 5 Powerpoint/Guided Notes • 5-1, 5-2, 5-3 Work Together, On Your Own, Apply Problem • Chapter 5 Terms Quiz • Chapter 5 Problems Quiz • Chapter 5 Mastery Problem • Chapter 5 Problems Test • Chapter 5 Challenge Problem • Chapter 5 Study Guide • Chapter 5 Terms Test • Fast Signs • Sneakers Part 1 and 2 	<ul style="list-style-type: none"> • Students will be able to describe the nature of merchandise inventory.
<p>6 Accounting for Uncollectible Accounts</p>	<p>Adjustments and Valuation:</p> <p>6-1 Direct Write-Off Method of Recording Uncollectible Accounts</p> <p>6-2 Allowance Method of Recording Uncollectible Accounts Expense</p> <p>6-3 Financial Analysis of Accounts Receivable</p>	<ul style="list-style-type: none"> • Chapter 6 Powerpoint/Guided Notes • 6-1, 6-2, 6-3 Work Together, On Your Own, Apply Problem • Chapter 6 Terms Quiz • Chapter 6 Problems Quiz • Chapter 6 Mastery Problem • Chapter 6 Problems Test • Chapter 6 Challenge Problem • Chapter 6 Study Guide • Chapter 6 Terms Test • EP 	<ul style="list-style-type: none"> • Calculate and record uncollectible accounts expense using the direct write-off method.