



HIGH SCHOOL

ACCOUNTING II YEAR AT A GLANCE

MRS. GARZA

TOPICS COVERED	DATES	TEKS
Payroll Liabilities and Tax Records	AUGUST 12 - SEPTEMBER 24	130.187(c)(8)(A-D) – Payroll procedures, calculating earnings, tax withholdings, and employer payroll tax liabilities.
Accounting for Sales and Cash Receipts	SEPTEMBER 28 - NOVEMBER 6	130.187(c)(5)(A-C), (6)(A-B) – Accounts receivable, sales transactions, sales tax, and merchandise inventory operations.
Accounting for Purchases and Cash Payments	NOVEMBER 9 - DECEMBER 18	130.187(c)(4)(A-C) – Accounts payable functions, purchase orders, purchase discounts, and cash disbursement controls.
Special Journals (Sales, Cash Receipts, Purchases, Cash Payments)	JANUARY 5 - FEBRUARY 12	130.187(c)(2)(A-E), (3)(A-D) – Specialized journalizing, subsidiary ledger postings, and internal control systems.
Worksheets, Adjustments, and Uncollectible Accounts	FEBRUARY 15 - APRIL 2	130.187(c)(7)(A-D), (9)(A-C) – Adjusting entries, merchandise inventory valuation, uncollectible accounts, and financial statement analysis.
Plant Assets, Depreciation, & Corporate Equity	APRIL 5 - MAY 19	130.187(c)(10)(A-D), (11)(A-C) – Plant assets, depreciation methods, corporate equity, dividend distribution, and year-end closing.