

Calendar-Based Curriculum Map: Accounting I

	August/September	October	November
Essential Question	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> What career options does accounting provide? <input checked="" type="checkbox"/> How are ethics tied into the business world? <input checked="" type="checkbox"/> How is a Proprietorship Started? <input checked="" type="checkbox"/> What are the various changes that affect Owner's Equity? <input checked="" type="checkbox"/> How are transactions put in debit and credit parts? <input checked="" type="checkbox"/> Why and how are transactions recorded in a General Journal? <input checked="" type="checkbox"/> How do you post from a General Journal to a General Ledger 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> What cash control systems are used for a sole proprietorship? <input checked="" type="checkbox"/> What are the steps in preparing a Worksheet? <input checked="" type="checkbox"/> How are the Financial Statements for a Proprietorship Prepared? 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> How are Adjusting & Closing Entries for a Service Business recorded? • How is accounting different for a Merchandising business that is organized as a partnership? • What are Specialized Journals? • How are transactions journalized using special journals?
Content	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Identify, define and apply accounting terminology <input checked="" type="checkbox"/> Identify and apply accounting concepts, principles and practices as they relate to a single proprietorship/service business. 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Identify accounting concepts & practices related to a worksheet and financial statements in a service proprietorship 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Identify Accounting concepts & practices related to adjusting & closing entries for a service business <input checked="" type="checkbox"/> Identify concepts & practices related to purchases & cash payments for a merchandising business
Skills	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Students will learn about various careers in accounting. <input checked="" type="checkbox"/> Students will practice ethical decision making skills <input checked="" type="checkbox"/> Students will perform the following accounting tasks as the pertain to a sole proprietorship: Analyzing transactions into T-accounts, applying debit and credit parts to all account types, journalizing in a General Journal, Posting into a General Ledger and completing a Balance Sheet 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Plan adjustments for supplies & prepaid <input checked="" type="checkbox"/> Complete a worksheet <input checked="" type="checkbox"/> Identify procedures for finding & correcting errors <input checked="" type="checkbox"/> Prepare an income statement <input checked="" type="checkbox"/> Analyze component percentages <input checked="" type="checkbox"/> Prepare a balance sheet with up to date Capital 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Identify permanent & Temporary Accounts <input checked="" type="checkbox"/> Record adjusting & closing entries <input checked="" type="checkbox"/> Prepare a post-closing trial balance <input checked="" type="checkbox"/> Analyze & Journalize purchases & cash payments transactions using specialized journals

	August / September	October	November
Assessments	<input checked="" type="checkbox"/> Drills and Problems will be done together as a class –student assessment will be monitored by observation and student led steps <input checked="" type="checkbox"/> Chapter Study Guides and Mastery problems will be completed by students for a grade <input checked="" type="checkbox"/> Occasional quizzes <input checked="" type="checkbox"/> Chapter Problem Tests <input checked="" type="checkbox"/> Multiple Chapter Objective Tests	<input checked="" type="checkbox"/> Drills and Problems will be done together as a class –student assessment will be monitored by observation and student led steps <input checked="" type="checkbox"/> Chapter Study Guides and Mastery problems will be completed by students for a grade <input checked="" type="checkbox"/> Occasional quizzes <input checked="" type="checkbox"/> Chapter Problem Tests <input checked="" type="checkbox"/> Reinforcement Problem covering accounting process in a larger part for a portion of a fiscal period	<input checked="" type="checkbox"/> Drills and Problems will be done together as a class –student assessment will be monitored by observation and student led steps <input checked="" type="checkbox"/> Chapter Study Guides and Mastery problems will be completed by students for a grade <input checked="" type="checkbox"/> Occasional quizzes <input checked="" type="checkbox"/> Chapter Problem Tests <input checked="" type="checkbox"/> Reinforcement Problem concluding accounting process for a fiscal period <input checked="" type="checkbox"/> Multiple Chapter Objective Tests
Activities/Resources	<input checked="" type="checkbox"/> Century 21 Accounting First Year Course – Text & Workbook <input checked="" type="checkbox"/> PowerPoint Notes <input checked="" type="checkbox"/> Handouts <input checked="" type="checkbox"/> Teacher generated Quizzes	<input checked="" type="checkbox"/> Century 21 Accounting First Year Course – Text & Workbook <input checked="" type="checkbox"/> PowerPoint Notes <input checked="" type="checkbox"/> Handouts <input checked="" type="checkbox"/> Teacher generated Quizzes	<input checked="" type="checkbox"/> Century 21 Accounting First Year Course – Text & Workbook <input checked="" type="checkbox"/> PowerPoint Notes <input checked="" type="checkbox"/> Handouts <input checked="" type="checkbox"/> Teacher generated Quizzes

Calendar-Based Curriculum Map: Accounting I

	December	January	February
Essential Question	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> How are transactions journalized using special journals? <input checked="" type="checkbox"/> How is posting affected by specialized journals? 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> How are payroll records kept? <input checked="" type="checkbox"/> How are journal entries are required for payroll? <input checked="" type="checkbox"/> What are an owner's financial responsibility when working with payroll? 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> How can Excel be used to prepare accounting records? <input checked="" type="checkbox"/> What are the steps in preparing a Worksheet for a partnership? <input checked="" type="checkbox"/> How are the Financial Statements for a Partnership Prepared?
Content	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Identify concepts & practices related to sales & cash receipts for a merchandising business <input checked="" type="checkbox"/> Identify concepts & practices related to posting from specialized journals and the general journal 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Identify accounting practices related to payroll records <input checked="" type="checkbox"/> Identify concepts & practices related to payroll accounts, taxes & reports 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Identify computer skills to complete accounting forms <input checked="" type="checkbox"/> Identify concepts & practices related to a worksheet
Skills	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Analyze and journalize sales & cash receipts transactions <input checked="" type="checkbox"/> Open accounts in subsidiary ledgers <input checked="" type="checkbox"/> Post to general ledger & subsidiary ledgers <input checked="" type="checkbox"/> Prepare schedules of accounts payable and receivable 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Calculate employee earnings & deductions <input checked="" type="checkbox"/> Complete payroll records <input checked="" type="checkbox"/> Prepare payroll checks <input checked="" type="checkbox"/> Analyze payroll transactions <input checked="" type="checkbox"/> Journalize & post payroll transactions <input checked="" type="checkbox"/> Prepare payroll tax reports 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Journalize, post and prepare payroll using Excel software <input checked="" type="checkbox"/> Plan adjustments on a work sheet for a merchandising business <input checked="" type="checkbox"/> Complete worksheet
Assessments	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Drills and Problems will be done together as a class –student assessment will be monitored by observation and student led steps <input checked="" type="checkbox"/> Chapter Study Guides and Mastery problems will be completed by students for a grade <input checked="" type="checkbox"/> Occasional quizzes <input checked="" type="checkbox"/> Chapter Problem Tests 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Drills and Problems will be done together as a class –student assessment will be monitored by observation and student led steps <input checked="" type="checkbox"/> Chapter Study Guides and Mastery problems will be completed by students for a grade <input checked="" type="checkbox"/> Occasional quizzes <input checked="" type="checkbox"/> Chapter Problem Tests <input checked="" type="checkbox"/> Chapter Problem Tests 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Drills and problems will be done together as a class –student assessment will be monitored by observation & student led steps <input checked="" type="checkbox"/> Chapter Study Guides and Mastery problems will be completed by students for a grade <input checked="" type="checkbox"/> Occasional quizzes <input checked="" type="checkbox"/> Chapter Problem Tests <input checked="" type="checkbox"/> Reinforcement Problem covering accounting process in a larger part for a portion of a fiscal period

Activities/Resources	December	January	February
	<input checked="" type="checkbox"/> Century 21 Accounting First Year Course – Text & Workbook <input checked="" type="checkbox"/> PowerPoint Notes <input checked="" type="checkbox"/> Handouts <input checked="" type="checkbox"/> Teacher generated Quizzes	<input checked="" type="checkbox"/> Century 21 Accounting First Year Course – Text & Workbook <input checked="" type="checkbox"/> PowerPoint Notes <input checked="" type="checkbox"/> Handouts <input checked="" type="checkbox"/> Teacher generated Quizzes	<input checked="" type="checkbox"/> Century 21 Accounting First Year Course – Text & Workbook <input checked="" type="checkbox"/> PowerPoint Notes <input checked="" type="checkbox"/> Handouts <input checked="" type="checkbox"/> Teacher generated Quizzes <input checked="" type="checkbox"/> Microsoft Excel

Calendar-Based Curriculum Map: Accounting I

	March	April	May
Essential Question	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> How are the Financial Statements for a Partnership Prepared? <input checked="" type="checkbox"/> How are Adjusting & Closing Entries for a Service Business recorded? 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> How can Excel be further used to prepare accounting records? <input checked="" type="checkbox"/> What are the differences in a partnership and a corporation? <input checked="" type="checkbox"/> How are corporate transactions accounted for? 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> How are uncollectible accounts accounted for? <input checked="" type="checkbox"/> How is depreciation accounted for?
Content	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Identify concepts & practices related to financial statements <input checked="" type="checkbox"/> Identify concepts & practices related to adjusting & closing entries 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Identify computer skills to complete accounting forms <input checked="" type="checkbox"/> Identify concepts & practices related to cash payments, purchases, sales, cash receipts and the gen. journal for a corporation 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Identify concepts & practices related to uncollectible accounts <input checked="" type="checkbox"/> Identify concepts & practices related to plant assets, depreciation and property tax expense
Skills	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Prepare an income statement <input checked="" type="checkbox"/> Analyze income statement using component percentages <input checked="" type="checkbox"/> Prepare a distribution of net income statement <input checked="" type="checkbox"/> Prepare an owners' equity statement <input checked="" type="checkbox"/> Prepare a balance sheet <input checked="" type="checkbox"/> Record and post adjusting & closing entries <input checked="" type="checkbox"/> Prepare a post-closing trial balance 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Complete a worksheet, financial statements, adjusting and closing entries & posting and post closing trial balances while utilizing Excel software <input checked="" type="checkbox"/> Analyze transactions affecting purchases, cash payments, sales, cash receipts & gen. journal <input checked="" type="checkbox"/> Journalize & post purchases, cash payment, sales, cash receipts & gen. journal transactions 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Calculate estimated uncollectible accounts expense <input checked="" type="checkbox"/> Journalize & post uncollectible account entries <input checked="" type="checkbox"/> Calculate depreciation expense & book value of plant assets <input checked="" type="checkbox"/> Record plant asset information in a plant asset record <input checked="" type="checkbox"/> Record entries related to accounting for plant assets, depreciation, & property tax expense
Assessments	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Drills and Problems will be done together as a class –student assessment will be monitored by observation and student led steps <input checked="" type="checkbox"/> Chapter Study Guides and Mastery problems will be completed by students for a grade <input checked="" type="checkbox"/> Occasional quizzes <input checked="" type="checkbox"/> Chapter Problem Tests 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Drills & problems will be done together as a class –student assessment will be monitored by observation & student led steps <input checked="" type="checkbox"/> Chapter Study Guides and Mastery problems will be completed by students for a grade <input checked="" type="checkbox"/> Occasional quizzes <input checked="" type="checkbox"/> Chapter Problem Tests <input checked="" type="checkbox"/> Reinforcement Problem concluding accounting process for a fiscal period 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Drills and Problems will be done together as a class –student assessment will be monitored by observation and student led steps <input checked="" type="checkbox"/> Chapter Study Guides and Mastery problems will be completed by students for a grade <input checked="" type="checkbox"/> Occasional quizzes <input checked="" type="checkbox"/> Chapter Problem Tests

	March	April	May
Activities/Resources	<input checked="" type="checkbox"/> Century 21 Accounting First Year Course – Text & Workbook <input checked="" type="checkbox"/> PowerPoint Notes <input checked="" type="checkbox"/> Handouts <input checked="" type="checkbox"/> Teacher generated Quizzes	<input checked="" type="checkbox"/> Century 21 Accounting First Year Course – Text & Workbook <input checked="" type="checkbox"/> PowerPoint Notes <input checked="" type="checkbox"/> Handouts <input checked="" type="checkbox"/> Teacher generated Quizzes <input checked="" type="checkbox"/> Microsoft Excel program	<input checked="" type="checkbox"/> Century 21 Accounting First Year Course – Text & Workbook <input checked="" type="checkbox"/> PowerPoint Notes <input checked="" type="checkbox"/> Handouts <input checked="" type="checkbox"/> Teacher generated Quizzes