

Curriculum Map

Course Title: Accounting II

Grade: 12th Grade

Unit (Name/Number): Unit 1 – Accounting for a Merchandising Business Organized as a Corporation – Using Special Journals Chapters 18 - 26	Pacing: 9 Weeks (Sometimes it may take 10 weeks if we need to do extra lessons to accomplish a better understanding of the principles.
Essential Question(s): Unit: What is the special journal system? Lesson: Purchases Journal Lesson: Cash Payments Journal Lesson: Sales Journal Lesson: Cash Receipts Journal Lesson: General Journal Lesson: Bad Debts Lesson: Plant Assets Lesson: Managing Inventory Lesson: Notes Receivable Lesson: Notes Payable Lesson: Accrued Revenue & Expenses Lesson: Stocks & Dividends Lesson: End of Fiscal Period Financial Reports Lesson: Corporate Chart of Accounts	

Content/Key Concepts	Standards	Key Learning Objectives	Learning Activities/Resources	Evidence of Learning <small>(Assessments; Performance Tasks)</small>
Purchases & Cash Payments Special Journals	A 2.2	How to manage Purchasing & Cash Payments? Students will have an understanding of <ul style="list-style-type: none"> • Entering transactions into a Purchases Journal • Entering transactions into a Cash Payments Journal • How to record purchase discounts • How to set up a Petty Cash Account • How to manage and replenish a Petty Cash Fund • How to record when cash is short or over • How to record a purchases return & allowance transactions • How to record an on account transaction of supplies 	Vocabulary Workbook Problems Class Discussions Textbook	Workbook Problems - <small>(Assess each Accounting Concept)</small> Test
Sales & Cash Receipts Special Journals	A 2.2	How to manage Sales & Cash Receipts? Students will have an understanding of	Vocabulary Workbook Problems Class Discussions Textbook	Reinforcement Activity

		<ul style="list-style-type: none"> • Entering transactions into a Sales Journal • Entering transactions into a Cash Receipts Journal • How to record sales discounts • How to enter a sales returns & allowances transaction • How to record a correcting entry • Journalizing international sales transactions 		<p>Workbook Problems - (Assess each Accounting Concept)</p> <p>Test</p>
Bad Debt Accounting	AA 2.1	<p>How to manage Bad Debts and Uncollectible Accounts? Students will have an understanding of</p> <ul style="list-style-type: none"> • How to calculate the possible percent of bad debts • How to enter adjusting entry for uncollectible accounts • How to write off a bad account • How to reopen an account • How to show being paid for a previously written off account • 	<p>Vocabulary Workbook Problems Class Discussions Textbook</p>	<p>Workbook Problems - (Assess each Accounting Concept)</p> <p>Test</p>
Plant Assets	AA 2.2	<p>How to manage Depreciation & Plant Assets? Students will have an understanding of</p> <ul style="list-style-type: none"> • Current & Plant Assets • Values – Assessed, Appraised, Market • How to record property taxes • The ways to calculate Depreciation Expense • How to set up and manage a plant asset record 	<p>Vocabulary Workbook Problems Class Discussions Textbook</p>	<p>Workbook Problems - (Assess each Accounting Concept)</p> <p>Test</p>

<p>Inventory Accounting</p>	<p>AA 1.2</p>	<p>How to manage Inventory?</p> <p>Students will have an understanding of</p> <ul style="list-style-type: none"> • Methods used to determine quantity of inventory • Periodic, Perpetual, UPC Code • How to use stock records and ledgers • How to use FIFO method • How to use LIFO method • How to use Weighted Average Method • How to use Gross Profit Method 	<p>Vocabulary Workbook Problems Class Discussions Textbook</p>	<p>Workbook Problems - (Assess each Accounting Concept)</p> <p>Test</p>
<p>Accounting for Interest Notes Receivable Notes Payable</p>	<p>AA 2.3</p>	<p>How to calculate and manage interest?</p> <p>Students will have an understanding of</p> <ul style="list-style-type: none"> • Promissory Notes and Loan Applications • How to calculate simple & compound interest • How to calculate a fraction of a year's interest (Days, Months) • How to calculate maturity date of loan • How to record notes receivable and notes payable transactions • How to record dishonored notes 	<p>Vocabulary Workbook Problems Class Discussions Textbook</p>	<p>Workbook Problems - (Assess each Accounting Concept)</p> <p>Test</p>

<p>Accrued Accounting</p>	<p>AA 2.4</p>	<p>How to manage Accrued Accounts?</p> <p>Students will have an understanding of</p> <ul style="list-style-type: none"> • How to calculate accrued interest income • How to enter accrued interest income into the journal • How to calculate accrued interest expense • How to enter accrued interest expense into the journal 	<p>Vocabulary Workbook Problems Class Discussions Textbook</p>	<p>Workbook Problems - (Assess each Accounting Concept)</p> <p>Test</p>
<p>Dividends & Worksheet for a Corporation</p>	<p>AA 3.1</p>	<p>How to manage dividend accounting and prepare a worksheet?</p> <p>Students will have an understanding of</p> <ul style="list-style-type: none"> • How to declare, calculate, and pay dividends • How to prepare a worksheet for a corporation with adjustments 	<p>Vocabulary Workbook Problems Class Discussions Textbook</p>	<p>Workbook Problems - (Assess each Accounting Concept)</p> <p>Test</p>
<p>Financial Statements For a Corporation End of the Year Fiscal Entries</p>	<p>AA 3.2</p>	<p>How to prepare fiscal reports?</p> <p>Students will have an understanding of</p> <ul style="list-style-type: none"> • How to prepare a Trial Balance • How to calculate adjustments • How to complete a corporate worksheet • How to prepare Financial Reports for the Corporation 	<p>Vocabulary Workbook Problems Class Discussions Textbook</p>	<p>Workbook Problems - (Assess each Accounting Concept)</p> <p>Test</p>