

## Curriculum Map

**Course Title:** Accounting II

**Grade:** 12<sup>th</sup> Grade

<b>Unit (Name/Number):</b> Unit 2 – Departmental Accounting, Voucher System, Management Accounting, Cost Accounting, & Excel Accounting Chapters (Book 2) – Chapters 1 – 6, 15 – 20, Excel Program	<b>Pacing:</b> 9 Weeks
<b>Essential Question(s):</b> Unit: What is Departmentalized Accounting? What is a Voucher System? What is Management Accounting? What is Cost Accounting? <b>Lesson:</b> Departmentalized Special Journals <b>Lesson:</b> Departmentalized Payroll <b>Lesson:</b> Departmentalized Reports <b>Lesson:</b> Budgetary Planning & Control <b>Lesson:</b> Financial Statement Analysis <b>Lesson:</b> Voucher System <b>Lesson:</b> Cost Accounting for Merchandising <b>Lesson:</b> Cost Accounting for Manufacturing <b>Lesson:</b> Processing & Reporting Cost Accounting Data <b>Lesson:</b> Microsoft Excel Accounting	

Content/Key Concepts	Standards	Key Learning Objectives	Learning Activities/Resources	Evidence of Learning <small>(Assessments; Performance Tasks)</small>
Accounting Framework & Concepts	A 1.1	What is Accounting Framework? Students will have an understanding of <ul style="list-style-type: none"> <li>• The different Accounting Fields</li> <li>• The different Accounting Divisions</li> <li>• Accounting Certification</li> <li>• Accounting Ethics</li> <li>• Accounting for different business organizations</li> <li>• Accounting Concepts</li> </ul>	Vocabulary Workbook Problems Class Discussions Textbook	Workbook Problems - (Assess each Accounting Concept)  Test
Departmentalized Accounting For Purchasing & Cash Payments	AA 1.1	How to manage Departmentalized Accounting for Purchasing & making Cash Payments? Students will have an understanding of <ul style="list-style-type: none"> <li>• How to record transactions into their proper department when purchasing</li> <li>• How to record &amp; manage departmentalized inventory</li> </ul>	Vocabulary Workbook Problems Class Discussions Textbook	Reinforcement Activity  Workbook Problems - (Assess each Accounting Concept)  Test

		<ul style="list-style-type: none"> <li>• How to record transactions when making departmentalized cash payments</li> <li>• How to record departmentalized purchase returns &amp; allowances</li> <li>• Posting departmentalized</li> </ul>		
Departmentalized Accounting For Sales & Cash Receipts	AA 1.1	<p>How to manage Departmentalized Accounting for Sales &amp; Cash Receipts?</p> <p>Students will have an understanding of</p> <ul style="list-style-type: none"> <li>• How to record transactions into their proper department when selling</li> <li>• How to record transactions when making departmentalized cash receipts</li> <li>• How to record departmentalized sales returns &amp; allowances</li> <li>• Posting departmentalized</li> <li>•</li> </ul>	<p>Vocabulary</p> <p>Workbook Problems</p> <p>Class Discussions</p> <p>Textbook</p>	<p>Workbook Problems - (Assess each Accounting Concept)</p> <p>Test</p>
Departmentalized Accounting For Payroll	AA 1.1	<p>How to manage Departmentalized Payroll?</p> <p>Students will have an understanding of</p> <ul style="list-style-type: none"> <li>• How to record payroll into their proper department using a payroll register</li> <li>• How to record transactions when making departmentalized payroll into employee's earnings records</li> <li>• How to prepare departmentalized payroll checks</li> <li>• Posting departmentalized Payroll</li> <li>•</li> </ul>	<p>Vocabulary</p> <p>Workbook Problems</p> <p>Class Discussions</p> <p>Textbook</p>	<p>Workbook Problems - (Assess each Accounting Concept)</p> <p>Test</p>

<p>Departmentalized Financial Reporting</p>	<p>AA 1.1</p>	<p>How to manage Departmentalized Reports? Students will have an understanding of</p> <ul style="list-style-type: none"> <li>• How to prepare Departmentalized Gross Profit Report</li> <li>• How to prepare Departmentalized worksheet</li> <li>• How to prepare Departmentalized Financial Reports</li> </ul>	<p>Vocabulary Workbook Problems Class Discussions Textbook</p>	<p>Workbook Problems - (Assess each Accounting Concept)</p> <p>Test</p>
<p>Accounting Voucher System</p>	<p>AA 1.2</p>	<p>How to record, edit, &amp; manage a voucher system? Students will have an understanding of</p> <ul style="list-style-type: none"> <li>• Accounting terms related to a voucher system</li> <li>• Identifying concepts related to a voucher system</li> <li>• How to prepare a voucher</li> <li>• How to record data into a voucher register</li> <li>• How to record data into a voucher check register</li> <li>• How to record purchases returns &amp; allowances into a voucher system</li> <li>• How to record payroll into a voucher system</li> </ul>	<p>Vocabulary Workbook Problems Class Discussions Textbook</p>	<p>Workbook Problems - (Assess each Accounting Concept)</p> <p>Test</p>

<p>Budgetary Planning &amp; Control</p>	<p>AA 3.2</p>	<p>How to manage and control budgetary planning?</p> <p>Students will have an understanding of</p> <ul style="list-style-type: none"> <li>• Identifying accounting concepts and practices when analyzing budget reports</li> <li>• How to prepare a budgeted income statement</li> <li>• How to prepare a performance report</li> </ul>	<p>Vocabulary Workbook Problems Class Discussions Textbook</p>	<p>Workbook Problems - (Assess each Accounting Concept)</p> <p>Test</p>
<p>Accounting Information For Management Decisions</p>	<p>AA 3.2</p>	<p>How to prepare accounting information for management decision?</p> <p>Students will have an understanding of</p> <ul style="list-style-type: none"> <li>• How to prepare a report showing contribution margin</li> <li>• How to prepare a report showing margin rate</li> <li>• How to prepare a report showing breakeven point</li> <li>• How to determine the effect of changes</li> <li>• How to prepare and analyze comparative reports</li> </ul>	<p>Vocabulary Workbook Problems Class Discussions Textbook</p>	<p>Workbook Problems - (Assess each Accounting Concept)</p> <p>Test</p>

<p>Cost Accounting</p>	<p>AA 3.2</p>	<p>What is Cost Accounting?</p> <p>Students will have an understanding of</p> <ul style="list-style-type: none"> <li>• Identifying concepts and practices related to cost accounting</li> <li>• Journalizing entries for direct and indirect expenses</li> <li>• How to prepare a worksheet with departmental margins</li> <li>• Identifying elements of costs for direct materials, direct labor, &amp; factory overhead</li> </ul>	<p>Vocabulary Workbook Problems Class Discussions Textbook</p>	<p>Workbook Problems - (Assess each Accounting Concept)</p> <p>Test</p>
<p>Excel Accounting</p>	<p>AA 3.2</p>	<p>What is Excel Accounting?</p> <p>Students will have an understanding of</p> <ul style="list-style-type: none"> <li>• Using Excel for transactions</li> <li>• Using Excel for Ledger Accounts</li> <li>• Using Excel for worksheets</li> <li>• Using Excel for Financial Reports</li> <li>• Using Excel for calculating loan information</li> <li>• Using Excel for calculating future data and projections</li> <li>• Using Excel for entering, editing, &amp; tracing inventory data</li> <li>•</li> </ul>	<p>Microsoft Office Software</p>	<p>Preparation of Excel Forms</p> <p>Excel Test</p>