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| **Curriculum** | **Standards** | **Objectives** | **Vocabulary** | **Assessments** |
| **Chapter 1*** Introduce the Chapter
* The Accounting Equation
* How Business Activities Change the Accounting Equation
* How Transactions Change Owner’s Equity in an Accounting Equation
* Pulling it All Together
 | Accounting 15.1*Accounting as a Profession**Accounting Fundamentals**Framework for Financial Reporting**Financial Reporting and Analysis**Compliance*Technology 15.4 | **Students will be able to:*** Define accounting terms related to starting a service business organized as a proprietorship and to changes that affect the accounting equation
* Identify accounting concepts and practices related to starting a service business organized as a proprietorship and to changes that affect the account equation
* Analyze how transactions affect accounts in an accounting equation
 | See the attached list of terms for the**Accounting I** curriculum | Ongoing AssessmentGuided PracticeIndependent PracticeEnrichmentFormal Evaluation: * Chapter 1 Test
* Exam View
* Portfolio Assessment

Teacher-designed projects |
| **Chapter 2*** Introduce the Chapter
* Using “T” Accounts
* Analyzing How Transactions Affect Accounts
* Analyzing How Transactions Affect Owner’s Equity Accounts
* Pulling it All Together
 | Accounting 15.1*Accounting as a Profession**Accounting Fundamentals**Framework for Financial Reporting**Financial Reporting and Analysis**Compliance*Technology 15.4 | **Students will be able to:*** Define accounting terms related to analyzing transactions into debit and credit parts
* Identify accounting practices related to analyzing transactions into debit and credit parts
* Use T accounts to analyze transactions showing which accounts are debited or credited for each transaction
* Analyze how transactions affect owner’s equity accounts.
 |  | Ongoing AssessmentGuided PracticeIndependent PracticeEnrichmentFormal EvaluationFormal Evaluation: * Chapter 2 Test
* Exam View
* Portfolio Assessment

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| **Chapter 3*** Introduce the Chapter
* Journals, Source Documents, and Recording Entries in a Journal
 | Accounting 15.1*Accounting as a Profession**Accounting Fundamentals**Framework for Financial Reporting**Financial Reporting and Analysis**Compliance*Technology 15.4 | **Students will be able to:*** Define accounting terms related to journalizing transactions.
* Identify accounting concepts and practicing related to journalizing transactions.
* Record transactions to set up a business in a five-column journal.
* Record transactions to buy insurance for cash and supplies on account in a five-column journal.
* Prove and rule a five-column journal and prove cash.
 |  | Ongoing AssessmentGuided PracticeIndependent PracticeEnrichmentFormal EvaluationFormal Evaluation: * Chapter 3 Test
* Exam View
* Portfolio Assessment

Teacher-designed projects |
| **Chapter 4*** Introduce the Chapter
* Posting to a General Ledger
* Preparing a Chart of Accounts
* Posting Separate Amounts from a Journal to a General Ledger
* Posting Column Totals from a Journal to a General Ledger
* Complete Accounting Forms and Making Correcting Errors
 | Accounting 15.1*Accounting as a Profession**Accounting Fundamentals**Framework for Financial Reporting**Financial Reporting and Analysis**Compliance*Technology 15.4 | **Students will be able to:** * Define accounting terms related to posting from a journal to a general ledger
* Identify accounting concepts and practices relation to posting from a journal to a general ledger
* Prepare a chart of accounts for a service business organized as a proprietorship
* Post separate amounts from a journal to a general ledger
* Post column totals from a journal to a general ledger
* Analyze and journalize correcting entries
 |  | Ongoing AssessmentGuided PracticeIndependent PracticeEnrichmentFormal EvaluationFormal Evaluation: * Chapter 4 Test
* Exam View
* Portfolio Assessment

Teacher-designed projects |
| **Chapter 5*** Introduce the Chapter
* Cash Control Systems
 | Accounting 15.1*Accounting as a Profession**Accounting Fundamentals**Framework for Financial Reporting**Financial Reporting and Analysis**Compliance*Technology 15.4 | **Students will be able to:** * Define accounting terms related to using a checking point.
* Identify accounting concepts and practices related to using a checking account.
* Prepare business papers related to using a checking account.
* Reconcile a bank statement.
* Journalize dishonored checks and electronic banking transactions.
* Define accounting terms related to using a petty cash fund.
* Established and replenish a petty cash fund.
 |  | Ongoing AssessmentGuided PracticeIndependent PracticeEnrichmentFormal EvaluationFormal Evaluation: * Chapter 5 Test
* Exam View
* Portfolio Assessment

Teacher-designed projects |
| **Chapter 6*** Introduce the Chapter
* Work Sheet for a Service Business
 | Accounting 15.1*Accounting as a Profession**Accounting Fundamentals**Framework for Financial Reporting**Financial Reporting and Analysis**Compliance*Technology 15.4 | **Students will be able to:*** Define accounting terms related to a work sheet for a service business organized as a proprietorship.
* Identify accounting concepts and practices related to work sheet for a service business organized as a proprietorship.
* Prepare a heading and a trial balance on a work sheet.
* Plan adjustments for supplies and prepaid insurance.
* Complete a work sheet for a service business organized as a proprietorship.
* Identify selected procedures for finding and correcting errors in accounting records.
 |  | Ongoing AssessmentGuided PracticeIndependent PracticeEnrichmentFormal EvaluationFormal Evaluation: * Chapter 6 Test
* Exam View
* Portfolio Assessment

Teacher-designed projects |
| **Chapter 7*** Introduce the Chapter
* Financial Statements for a Proprietorship
 | Accounting 15.1*Accounting as a Profession**Accounting Fundamentals**Framework for Financial Reporting**Financial Reporting and Analysis**Compliance*Technology 15.4 | **Students will be able to:*** Define accounting terms related to financial statements for a service business organized as a proprietorship.
* Identify accounting concepts and practices related to preparation of an income statement for a service business organized as a proprietorship.
* Prepare an income statement for a service business organized as a proprietorship and analyze an income statement using component percentages.
* Identify accounting concepts and practices related to the preparation of a balance sheet for a service business organized as a proprietorship.
* Prepare a balance sheet for a service business organized as a proprietorship.
 |  | Ongoing AssessmentGuided PracticeIndependent PracticeEnrichmentFormal EvaluationFormal Evaluation: * Chapter 7 Test
* Exam View
* Portfolio Assessment

Teacher-designed projects |
| **Chapter 8*** Introduce the Chapter
* Recording Adjusting and Closing Entries for a Service Business
 | Accounting 15.1*Accounting as a Profession**Accounting Fundamentals**Framework for Financial Reporting**Financial Reporting and Analysis**Compliance*Technology 15.4 | **Students will be able to:*** Define accounting terms related to closing entries for a service business organized as a proprietorship.
* Identify accounting concepts and practices related to closing entries for a service business organized as a proprietorship.
* Record closing entries for a service business organized as a proprietorship.
* Define accounting terms related to adjusting and closing entries for a service business organized as a proprietorship.
* Record a post-closing trial balance for a service business organized as a proprietorship.
 |  | Ongoing AssessmentGuided PracticeIndependent PracticeEnrichmentFormal EvaluationFormal Evaluation: * Chapter 8 Test
* Exam View
* Portfolio Assessment

Teacher-designed projects |
| **Chapter 9*** Introduce the Chapter
* Journalizing Purchases and Cash Payments
 | Accounting 15.1*Accounting as a Profession**Accounting Fundamentals**Framework for Financial Reporting**Financial Reporting and Analysis**Compliance*Technology 15.4 | **Students will be able to:*** Define accounting terms related to purchases for a merchandising business.
* Identify accounting concepts and practice related to purchases for a merchandising business.
* Journalize purchases of merchandise using a purchases journal.
* Define accounting terms related to cash payments for a merchandising business.
* Identify accounting concepts and practice related to cash payments for a merchandising business.
* Journalize cash payments and cash discounts using a cash payments journal.
* Prepare a petty-cash report and journalize the reimbursement of the petty cash fund.
* Total, prove, and rule a cash payments journal and start a new cash payments journal page.
* Define accounting terms related to purchases returns and allowances for a merchandising business.
* Identify accounting concepts and practice related to purchases returns ad allowances for a merchandizing business.
* Journalize purchases returns and allowances and other transactions using a general journal.
 |  | Ongoing AssessmentGuided PracticeIndependent PracticeEnrichmentFormal EvaluationFormal Evaluation: * Chapter 9 Test
* Exam View
* Portfolio Assessment

Teacher-designed projects |
| **Chapter 10*** Introduce the Chapter
* Journalizing Sales and Cash Receipts Using Special Journals
 | Accounting 15.1*Accounting as a Profession**Accounting Fundamentals**Framework for Financial Reporting**Financial Reporting and Analysis**Compliance*Technology 15.4 | **Students will be able to:*** Define accounting terms related to sales for a merchandising business.
* Identify accounting concepts and practices related to sales for a merchandising business.
* Journalize sales on accounting using a sales journal.
* Define accounting terms related to cash receipts for a merchandising business.
* Identify accounting concepts and practices related to cash receipts for a merchandising business.
* Journalize cash receipts using a cash receipts journal.
* Define accounting terms related to sales and cash receipts for a merchandising business.
* Identify accounting concepts and practices related to sales and cash receipts for a merchandising business.
* Record sales returns and allowances using a general journal.
 |  | Ongoing AssessmentGuided PracticeIndependent PracticeEnrichmentFormal EvaluationFormal Evaluation: * Chapter 10 Test
* Exam View
* Portfolio Assessment

Teacher-designed projects |
| **Chapter 11*** Introduce the Chapter
* Posting to General and Subsidiary Ledgers
 | Accounting 15.1*Accounting as a Profession**Accounting Fundamentals**Framework for Financial Reporting**Financial Reporting and Analysis**Compliance*Technology 15.4 | **Students will be able to:*** Define accounting terms related to posting to ledgers.
* Identify accounting practices related to posting to ledgers.
* Post separate items from a purchases, cash payments, and general journal to an accounts payable ledger.
* Post separate items from a sales, cash receipts, and general journal to an accounts receivable ledger.
* Post separate items from a cash payments journal and a general journal to a general ledger.
* Post special journal column totals to a general ledger.
 |  | Ongoing AssessmentGuided PracticeIndependent PracticeEnrichmentFormal EvaluationFormal Evaluation: * Chapter 11 Test
* Exam View
* Portfolio Assessment

Teacher-designed projects |
|  **Chapter 12*** Introduce to the chapter
* Preparing Payroll Records
 | Accounting 15.1*Accounting as a Profession**Accounting Fundamentals**Framework for Financial Reporting**Financial Reporting and Analysis**Compliance*Technology 15.4 | **Students will be able to:*** Define accounting terms related to payroll records.
* Identify accounting practices related to payroll records.
* Complete a payroll time card.
* Calculate payroll taxes.
* Complete a payroll register and an employee earnings record.
* Prepare payroll checks.
 |  | Ongoing AssessmentGuided PracticeIndependent PracticeEnrichmentFormal EvaluationFormal Evaluation: * Chapter 12 Test
* Exam View
* Portfolio Assessment

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