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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 Assessment  Guided Practice  Independent Practice  Enrichment  Formal 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 Assessment  Guided Practice  Independent Practice  Enrichment  Formal Evaluation  Formal Evaluation:   * Chapter 2 Test * Exam View * Portfolio Assessment   Teacher-designed projects |
| **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 Assessment  Guided Practice  Independent Practice  Enrichment  Formal Evaluation  Formal 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 Assessment  Guided Practice  Independent Practice  Enrichment  Formal Evaluation  Formal 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 Assessment  Guided Practice  Independent Practice  Enrichment  Formal Evaluation  Formal 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 Assessment  Guided Practice  Independent Practice  Enrichment  Formal Evaluation  Formal 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 Assessment  Guided Practice  Independent Practice  Enrichment  Formal Evaluation  Formal 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 Assessment  Guided Practice  Independent Practice  Enrichment  Formal Evaluation  Formal 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 Assessment  Guided Practice  Independent Practice  Enrichment  Formal Evaluation  Formal 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 Assessment  Guided Practice  Independent Practice  Enrichment  Formal Evaluation  Formal 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 Assessment  Guided Practice  Independent Practice  Enrichment  Formal Evaluation  Formal 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 Assessment  Guided Practice  Independent Practice  Enrichment  Formal Evaluation  Formal Evaluation:   * Chapter 12 Test * Exam View * Portfolio Assessment   Teacher-designed projects |