

## Curriculum Map

**Course Title:** Accounting I

**Grade:** 11<sup>th</sup> Grade

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|---|---|
| <b>Unit (Name/Number):</b> Unit 1 – Accounting for a Service Business<br>Organized as a Sole Proprietorship<br>Chapters 1 - 8   | <b>Pacing:</b> 9 Weeks (Sometimes it may take 10 weeks if we need to do extra lessons to accomplish a better understanding of the principles. |
| <b>Essential Question(s):</b> Unit: What is a Sole Proprietorship? <b>Lesson:</b> Accounting Equation <b>Lesson:</b> Debits & Credits <b>Lesson:</b> Journal <b>Lesson:</b> Ledger <b>Lesson:</b> Cash Control Systems <b>Lesson:</b> Worksheet <b>Lesson:</b> Adjusting Entries <b>Lesson:</b> Financial Reports <b>Lesson:</b> Closing Entries & Post-Closing Trial Balance |   |

| Content/Key Concepts | Standards  | Key Vocabulary   | Learning Activities/Resources                                    | Evidence of Learning<br>(Assessments; Performance Tasks)            |
|----------------------|------------|--|--|---|
| Accounting Equations | A 1.1, 1.2 | <ul style="list-style-type: none"> <li>• Accounting</li> <li>• Accounting System</li> <li>• Net Worth Statement</li> <li>• Asset</li> <li>• Liability</li> <li>• Ethics</li> <li>• Proprietorship</li> <li>• Business Plan</li> <li>• GAAP</li> <li>• Equities</li> <li>• Accounts</li> <li>• Creditors</li> <li>• Revenue</li> <li>• Expenses</li> <li>• Withdrawals</li> </ul> | Vocabulary<br>Workbook Problems<br>Class Discussions<br>Textbook | Workbook Problems -<br>(Assess each Accounting Concept)<br><br>Test |
| Debits & Credits     | A 2.1      | <ul style="list-style-type: none"> <li>• T-Account</li> <li>• Debit Side</li> <li>• Credit Side</li> <li>• Balance Side</li> <li>• Chart of Accounts</li> <li>• Accounts Payable</li> <li>• Accounts Receivable</li> <li>• Increasing &amp; Decreasing Balances</li> </ul>   | Vocabulary<br>Workbook Problems<br>Class Discussions<br>Textbook | Workbook Problems -<br>(Assess each Accounting Concept)<br><br>Test |

|                      |       |   |  |   |
|----------------------|-------|---|--|---|
| Journals             | A 2.2 | <ul style="list-style-type: none"> <li>• Journal</li> <li>• Journalizing</li> <li>• Source Document</li> <li>• Double-Entry Accounting</li> <li>• Transactions</li> </ul>   | Vocabulary<br>Workbook Problems<br>Class Discussions<br>Textbook | Workbook Problems -<br>(Assess each Accounting Concept)<br><br>Test |
| Ledgers              | A 2.3 | <ul style="list-style-type: none"> <li>• Ledger</li> <li>• General Ledger</li> <li>• Account Number</li> <li>• Opening an Account</li> <li>• File Maintenance</li> <li>• Posting</li> </ul>   | Vocabulary<br>Workbook Problems<br>Class Discussions<br>Textbook | Workbook Problems -<br>(Assess each Accounting Concept)<br><br>Test |
| Cash Control Systems | A 1.3 | <ul style="list-style-type: none"> <li>• Savings Account</li> <li>• Checking Account</li> <li>• Deposit Slip</li> <li>• Endorsements</li> <li>• Reconciliation</li> <li>• Dishonored Check</li> <li>• Non-Sufficient Funds Check</li> <li>• EFT</li> <li>• Debit Card</li> <li>• Credit Card</li> <li>• Petty Cash Fund</li> <li>• Cash Short &amp; Over</li> </ul> | Vocabulary<br>Workbook Problems<br>Class Discussions<br>Textbook | Workbook Problems -<br>(Assess each Accounting Concept)<br><br>Test |

|  |       |   |  |   |
|--|-------|---|--|---|
| Worksheet<br>Adjusting Entries                     | A 3.1 | <ul style="list-style-type: none"> <li>• Fiscal Periods</li> <li>• Fiscal Year</li> <li>• Worksheet</li> <li>• Net Income/Net Loss</li> <li>• Adjusting Entries</li> </ul>                        | Vocabulary<br>Workbook Problems<br>Class Discussions<br>Textbook | Workbook Problems -<br>(Assess each Accounting Concept)<br><br>Test |
| Financial Statements                               | A 3.2 | <ul style="list-style-type: none"> <li>• Financial Accounting</li> <li>• Managerial Accounting</li> <li>• Financial Ratios</li> <li>• Return on Sales</li> </ul>                                  | Vocabulary<br>Workbook Problems<br>Class Discussions<br>Textbook | Workbook Problems -<br>(Assess each Accounting Concept)<br><br>Test |
| Closing Entries &<br>Post-Closing<br>Trial Balance | A 3.2 | <ul style="list-style-type: none"> <li>• Closing Entries</li> <li>• Permanent Accounts</li> <li>• Temporary Accounts</li> <li>• Post-Closing Trial Balance</li> <li>• Accounting Cycle</li> </ul> | Vocabulary<br>Workbook Problems<br>Class Discussions<br>Textbook | Workbook Problems -<br>(Assess each Accounting Concept)<br><br>Test |