

Curriculum Map

Course Title: Accounting I

Grade: 11th Grade

Unit (Name/Number): Unit 2 – Accounting for a Merchandising Business Organized as a Corporation Chapters 9 - 16	Pacing: 12 Weeks (Sometimes it may take 13 weeks if we need to do extra lessons to accomplish a better understanding of the principles.)
Essential Question(s): Unit: What is a Merchandising Business? What is a corporation? Lesson: Special Journals Lesson: General Journal Lesson: Payroll Lesson: Payroll Taxes Lesson: Uncollectible Accounts Lesson: Calculating Adjusting Entries Lesson: Calculating Federal Income Tax Lesson: Financial Analysis Lesson: Completion of Fiscal Periods	

Content/Key Concepts	Standards	Key Vocabulary	Learning Activities/Resources	Evidence of Learning (Assessments; Performance Tasks)
Accounting for Purchasing And Cash Payments	A 2.2	<ul style="list-style-type: none"> • Merchandising Business • Wholesale • Corporation • Capital • Share of Stock • Stockholder • Articles of Incorporation • Subsidiary Ledger • AP & AR Ledgers • Inventory Methods • Cost of Merchandise Sold • Purchase Order • Special Journal - Purchasing • Special Journal – Cash Payments • Discounts • Contra Account • Credit Limit • Schedule of AR 	<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>
Accounting for Sales & Cash Receipts	A 2.2	<ul style="list-style-type: none"> • Sales • Markup • Sales Tax • Special Journal - Sales • Special Journal – Cash Receipts • Batch Report 	<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>

		<ul style="list-style-type: none"> • Cash & Credit Card Sales • Schedule of AR 		
Accounting for General Journal	A 2.2	<ul style="list-style-type: none"> • General Journal • Purchase Returns & Allowances • Sales Returns & Allowances • Debit Memo • Credit Memo • Retained Earnings • Dividends • Declaring a Dividend 	Vocabulary Workbook Problems Class Discussions Textbook	Workbook Problems - (Assess each Accounting Concept) Test
Accounting for Payroll Records	A 2.4	<ul style="list-style-type: none"> • Calculating Earnings • Pay Period • Total Earnings • Payroll Deductions • Income Tax • Soc. Sec. Tax • Medicare Tax • Retirement Accounts • Health Insurance Premiums • Other Deductions • Payroll Register • Emp. Earnings Record • Payroll Check • Employee Check • Direct Deposit 	Vocabulary Workbook Problems Class Discussions Textbook	Workbook Problems - (Assess each Accounting Concept) Test

Accounting for Payroll Taxes	A 2.4	<ul style="list-style-type: none"> • Salary Expense • Unemployment Tax • W-2, W-3 • Form 941 	Vocabulary Workbook Problems Class Discussions Textbook	Workbook Problems - (Assess each Accounting Concept) Test
Accounting for Uncollectible Accounts	AA 2.1	<ul style="list-style-type: none"> • Uncollectible Accounts • Allowance Method • Book Value of AR • Percent of Sales Method • Aging of Accounts Receivable • Writing off an Account • Direct Write Off Method • Accepting a Note from a Customer • Notes Receivable & Interest 	Vocabulary Workbook Problems Class Discussions Textbook	Workbook Problems - (Assess each Accounting Concept) Test
Adjusting Entries for a Corporation	A 3.1	<ul style="list-style-type: none"> • Beginning Inventory • Ending Inventory • Accrued Interest • Depreciation • Calculate Federal Income Tax 	Vocabulary Workbook Problems Class Discussions Textbook	Workbook Problems - (Assess each Accounting Concept) Test

Financial Reports for a Corporation	A 3.2	<ul style="list-style-type: none"> • Operating Revenue • Net Sales • Net Purchases • Cost of Merchandise Sold • Gross Profit • Operating Expenses • Income from Operations • Statement of Stockholder's Equity • Par Value • Supporting Schedules 	Vocabulary Workbook Problems Class Discussions Textbook	Workbook Problems - (Assess each Accounting Concept) Test
Financial Statement Analysis Closing Entries for a Corporation	A 3.2	<ul style="list-style-type: none"> • Benchmark • Comparative Financial Statements • Trend Analysis • Gross Margin • Operating Margin • Horizontal Analysis • Working Capital 	Vocabulary Workbook Problems Class Discussions Textbook	Workbook Problems - (Assess each Accounting Concept) Test