

Curriculum Map

Course Title: Accounting I

Grade: 11th Grade

Unit (Name/Number): Unit 3 & 4 – Accounting for a Merchandising Business Organized as a Corporation – Adjustments, Valuation, & Procedures Chapters 18 - 24	Pacing: 6 Weeks
Essential Question(s): Unit: What are the Corporate Adjustments? How to manage Partnership Accounting: Lesson: Debt Financing Lesson: Plant Assets Lesson: Depreciation Lesson: Intangible Assets Lesson: Determining Inventory Value Lesson: Accruals & Deferrals Lesson: Reversing Entries Lesson: Partnerships Lesson: International & Internet Sales	

Content/Key Concepts	Standards	Key Vocabulary	Learning Activities/Resources	Evidence of Learning (Assessments; Performance Tasks)
Acquiring Capital for Growth & Development	AA 3.1	<ul style="list-style-type: none"> • Revenue Expenditure • Debt Financing • Line of Credit • Prime Interest Rate • Collateral • Bond • Equity Financing • Preferred Stock • Common Stock 	<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 Plant Assets, Depreciation, & Intangible Assets	AA 2.2	<ul style="list-style-type: none"> • Return on Investment • Real Property • Assessed Value • Appraised Value • Plant Asset Records • Gain & Loss on Plant Asset • Double-Declining Method Depreciation • Intangible Asset (Patent) 	<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 Inventory	AA 1.2	<ul style="list-style-type: none"> • Inventory Record • Stock Record • Stock Ledger • FIFO • LIFO • Weighted-Average Inventory Method • Gross Profit Method 	Vocabulary Workbook Problems Class Discussions Textbook	Workbook Problems - (Assess each Accounting Concept) Test
Accounting for Accruals, Defferals, & Reversing Entries	AA 2.4	<ul style="list-style-type: none"> • Accruals • Deferrals • Reversing Entries • Accrued Expenses • Accrued Revenue • Deferred Revenue • Deferred Expenses 	Vocabulary Workbook Problems Class Discussions Textbook	Workbook Problems - (Assess each Accounting Concept) Test
End of Fiscal Period Work for a Corporation	AA 3.2	<ul style="list-style-type: none"> • Worksheet • Adjusting Entries • Closing Entries • Stockholder's Equity 	Vocabulary Workbook Problems Class Discussions Textbook	Workbook Problems - (Assess each Accounting Concept) Test

Accounting for Partnerships	AA 2.1	<ul style="list-style-type: none"> • Partnership Agreement • Partner Investing • Partner Withdrawal • Distribution of Net Income St. • Owner's Equity St. • Dissolving a Partnership 	Vocabulary Workbook Problems Class Discussions Textbook	Workbook Problems - (Assess each Accounting Concept) Test
Recording International & Internet Sales	AA 3.1	<ul style="list-style-type: none"> • Exports • Imports • Bill of Lading • Commercial License • Draft • Time Draft • Trade Acceptance • Internet Sales 	Vocabulary Workbook Problems Class Discussions Textbook	Workbook Problems - (Assess each Accounting Concept) Test