

Accounting Curriculum Map

Big Ideas: How do accountants keep track of books for businesses?							
Month	Content/Essential Vocabulary	Skills	Standards	Assessments/Activities	Resources	Essential Questions	
Aug	Computerized Accounting Terminology	Students will define accounting and computerized accounting terminology	1.1 1.1.1	Overview of chapters *Quizlet vocab reviews and quiz over unit vocab Accounting concepts quizlet Working problems, and questioning, study guides & tests Student career research OOH	Textbook, On-line resource for textbook	How do service and merchandising businesses differ?	
		Students will examine merchandising and service businesses.	1.2 1.2.1		Workbook Quizlet		
	Service and Merchandising business	Students will examine the primary differences between the 3 major forms of organizations (proprietorship, partnership, and corporation)	1.3 1.3.1		Internet Occupational Outlook Handbook website		What are the major types of businesses?
	Three major forms of organizations	Students will research different careers in accounting, professional accounting careers, and student organizations.	1.4 1.4.1 1.5 1.5.1		FBLA recruitment video		What are the major accounting concepts I will use to account for a business?
	Accounting Careers	Students will identify and keep record of accounting concepts	1.6 1.6.1				
	Accounting Concepts (Used throughout the Year)	Students will identify professional work ethics	1.7 1.7.1 1.7.2				
	Professional ethics						

Big Ideas: How can I make sure that assets always equals liabilities and owners equity?

Month	Content/Essential Vocabulary	Skills	Standards	Assessments/Activities	Resources	Essential Questions
September	<p>Basic Accounting Cycle- Service Business</p> <p>Explain the accounting equation</p> <p>Explain steps in preparing chart of accounts</p> <p>Explain steps in analyzing transactions</p> <p>Explain steps in journalizing transactions</p>	<p>Students will define Basic Accounting Cycle- Service Business terminology</p> <p>Students will be able to identify and understand the components of the accounting equation</p> <p>Students will prepare a chart of accounts</p> <p>Students will explain and understand steps in analyzing transactions</p> <p>Students will journalize for a service business</p>	<p>2.1 2.1.1</p> <p>2.3 2.3.1</p> <p>2.1 2.1.1</p> <p>2.4 2.4.1</p> <p>2.5 2.5.1</p>	<p>Overview of chapters</p> <p>*Quizlet vocab reviews and quiz over unit vocab</p> <p>Aplia Working problems, and questioning, study guides & tests</p> <p>Ipad: picture of expenses</p>	<p>Textbook, On-line resource for textbook, APLIA, Internet, Ipad</p>	<p>How can I make sure that assets always equal liabilities and owner's equity?</p> <p>How can the accounting equation be used to analyze transactions of a business</p>

Big ideas: How can I make sure trial balance debit and credits will equal?

Month	Content/Essential Vocabulary	Skills	Standards	Assessments/Activities	Resources	Essential Questions
October	Basic Accounting Cycle- Service Business Steps to posting to the general ledger	Students will explain steps in posting to general ledger	2.6 2.6.1	Overview of chapters *Quizlet vocab reviews and quiz over unit vocab	Textbook, On-line resource for textbook, APLIA, Internet, Ipad	What are the steps in journalizing for the basic accounting cycle? How do I use financial statements to make decision that will affect the productivity and efficiency of my business?
	Preparing a Worksheet	Students will Prepare a Worksheet based on information from the general ledger	2.7 2.7.1	Aplia Working problems, and questioning, study guides & tests		
November	Prepare financial statements	Students will prepare a balance sheet and income statement based on information from a worksheet	2.8 2.8.1	Graphic organizers steps to preparing a worksheet Adjusting entries Christmas tree and ornaments		What do accountants used to make business decisions and to understand the financial condition of a business?
December	Adjusting and closing entries for service business	Students will journalize adjusting and closing entries	2.9 2.9.1	Financial statement charts		
	Post-closing trial balance	Students will prepare a post-closing trial balance based on adjusting and closing entries	2.9.2	Ipad: review flashcards Semester Test		

Big ideas: How do accountants contribute to the whole organization in regards to finances and other functions?

Month	Content/Essential Vocabulary	Skills	Standards	Assessments/Activities	Resources	Essential Questions
January	<p>Cash control and banking procedures ATM Bank reconciliation Bank statement Endorsements Dishonored check EFT Petty cash</p> <p>Checking accounts</p> <p>Deposit slips</p> <p>Endorsements</p> <p>Bank reconciliation</p> <p>Terms related to banking</p> <p>Petty cash systems</p>	<p>Students will prepare checks and learn basic banking concepts</p> <p>Students will prepare deposit slips and post to the GL..</p> <p>Students will prepare the 3 different types of endorsements</p> <p>Students will prepare a bank reconciliation and record bank fees</p> <p>Students will learn about ETF, ATM's, etc...</p> <p>Students will set up a petty cash fund and replenish at the end of the month</p>	<p>3.1 3.4 3.6</p> <p>3.2</p> <p>3.3</p> <p>3.7 3.8 3.5</p> <p>3.9</p> <p>3.10</p>	<p>Overview of chapters</p> <p>*Quizlet vocab reviews and quiz over unit vocab</p> <p>Aplia Working problems, and questioning, study guides & tests</p> <p>Endorsement practice</p> <p>Check practice</p>	<p>Textbook, On-line resource for textbook, APLIA, Internet, Ipad</p>	<p>How do I organize my checkbook and reconcile my checkbook?</p>

Big ideas: How do accountants contribute to the whole organization in regards to finances and other functions?

Month	Content/Essential Vocabulary	Skills	Standards	Assessments/Activities	Resources	Essential Questions
February-May	<p>New Cycle (merchandising business)</p> <p>Sales and cash receipts</p> <p>Posting to general and subsidiary ledgers</p> <p>Schedule of accounts payable and accounts receivable</p>	<p>Students will post from their journals to the general and subsidiary ledgers for cash, accounts receivable, and accounts payable.</p> <p>Students will post transactions and prove general and subsidiary ledger accounts (A/R, and A/P)</p> <p>Students will prepare financial statements for a merchandising business and incorporate (computer and analyze) component percentages.</p> <p>Students will explain steps in journalizing adjusting and closing entries for a merchandising business (Ended 2011-2012)</p> <p>Students will prepare a post closing trial balance</p>	<p>4.1.1 4.2.1</p> <p>4.3.1 4.4.1</p> <p>4.5.1 4.5.2</p> <p>4.6.1 4.6.2</p>	<p>Overview of chapters</p> <p>*Quizlet vocab reviews and quiz over unit vocab</p> <p>Aplia Working problems, and questioning, study guides & tests</p> <p>Financial statement worksheets</p> <p>End of course practice and review</p> <ul style="list-style-type: none"> -Worksheets -Quizlet -Online games <p>*Vocabulary integration Jeopardy game</p>	<p>Textbook, On-line resource for textbook, APLIA, Internet,</p>	<p>How do I use financial statements to make decision that will effect the productivity and efficiency of my business?</p> <p>How are supplies and purchases that will be resold accounted for in a merchandising business?</p>

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