

Grades 9-12 **Accounting** Detailed Curriculum Skills Map

	Content Unit	Skills	Assessment	Standards
September	<p>Accounting for a Service Business Organized as a Proprietorship</p> <ul style="list-style-type: none"> • Starting a Proprietorship: Changes That Affect the Accounting Equation • Analyzing Transactions into Debit and Credit Parts • Recording Transactions in a General Journal 	<p>Starting a Proprietorship</p> <ul style="list-style-type: none"> • The Accounting Equation • How Bus. Activities Change the Accounting Equation • How Transactions Change Owner's Equity In an Accounting Equation <p>Analyzing Transactions into Debit and Credit Parts</p> <ul style="list-style-type: none"> • Using T-Accounts • Analyzing How Transactions Affect Accounts • Analyzing How Transactions Affect Owner's Equity Accounts <p>Recording Transactions in a General Journal</p> <ul style="list-style-type: none"> • Journals, Source Documents, & Recording Entries in a Journal • Journalizing Buying Insurance, Buying on Account, and Paying on Account • Journalizing Transactions That Affect Owner's Equity and Receiving Cash on Account • Starting a New Journal Page 	<p>Starting a Proprietorship</p> <ul style="list-style-type: none"> • Review Activities • Reinforcement Activities • Application Problems • Working Paper Assignments • Tests <p>Analyzing Transactions into Debit and Credit Parts</p> <ul style="list-style-type: none"> • Review Activities • Reinforcement Activities • Application Problems • Working Paper Assignments • Tests <p>Recording Transactions in a General Journal</p> <ul style="list-style-type: none"> • Review Activities • Reinforcement Activities • Application Problems • Working Paper Assignments • Tests 	<ul style="list-style-type: none"> • C.12.2 • C.12.3 • C.12.4 • C.12.5 • C.12.6 • C.BS.1 • C.BS.3 • C.BS.7

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October	Accounting for a Service Business Organized as a Proprietorship <ul style="list-style-type: none"> • Posting from a General Journal to a General Ledger • Cash Control Systems • Work Sheet for a Service Business 	Posting from a General Journal to a Ledger Account <ul style="list-style-type: none"> • Preparing a Chart of Accounts • Posting from a General Journal to a General Ledger • Completed General Ledger, Proving Cash, and Making Correcting Entries Cash Control Systems <ul style="list-style-type: none"> • Checking Accounts • Bank Reconciliation • Dishonored Checks and Electronic Banking • Petty Cash Work Sheet for a Service Business <ul style="list-style-type: none"> • Creating a Work Sheet • Planning Adjusting Entries on a Work Sheet • Extending Financial Statement Information on a Work Sheet • Find and Correcting Errors on the Work Sheet 	Posting from a General Journal to a Ledger Account <ul style="list-style-type: none"> • Review Activities • Reinforcement Activities • Application Problems • Working Paper Assignments • Tests Cash Control Systems <ul style="list-style-type: none"> • Review Activities • Reinforcement Activities • Application Problems • Working Paper Assignments • Tests Reinforcement Activity <ul style="list-style-type: none"> • Journalizing and Posting Transactions Work Sheet for a Service Business <ul style="list-style-type: none"> • Review Activities • Reinforcement Activities • Application Problems • Working Paper Assignments • Tests 	
November	Accounting for a Service Business Organized as a Proprietorship <ul style="list-style-type: none"> • Financial Statements for a Proprietorship 	Financial Statements for a Proprietorship <ul style="list-style-type: none"> • Preparing an Income Statement • Balance Sheet Information on a Work Sheet 	Financial Statements for a Proprietorship <ul style="list-style-type: none"> • Review Activities • Reinforcement Activities • Application Problems • Working Paper Assignments • Tests 	

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December	Accounting for a Service Business Organized as a Proprietorship <ul style="list-style-type: none"> Recording Adjusting and Closing Entries for a Service Business 	Recording Adjusting and Closing Entries for a Service Business <ul style="list-style-type: none"> Recording Adjusting Entries Recording Closing Entries Preparing a Post-Closing Trial Balance 	Recording Adjusting and Closing Entries for a Service Business <ul style="list-style-type: none"> Review Activities Reinforcement Activities Application Problems Working Paper Assignments Tests Reinforcement Activity <ul style="list-style-type: none"> End of Fiscal Period Work Monopoly Review <ul style="list-style-type: none"> Recording Transactions 	
January	Accounting for a Merchandising Business Organized as a Corporation <ul style="list-style-type: none"> Journalizing Purchases and Cash Payments 	Journalizing Purchases and Cash Payments <ul style="list-style-type: none"> Journalizing Purchases Using a Purchases Journal Journalizing Cash Payments Using a Cash Payments Journal Performing Additional Cash Payments Journal Operations Journalizing Other Transactions Using a General Journal 	Journalizing Purchases and Cash Payments <ul style="list-style-type: none"> Review Activities Reinforcement Activities Application Problems Working Paper Assignments Tests 	<ul style="list-style-type: none"> C.8.1 C.8.3 C.8.4 C.BS.5 C.12.2 C.12.3 C.12.4

	Content Unit	Skills	Assessment	Standards
February	<p>Accounting for a Merchandising Business Organized as a Corporation</p> <ul style="list-style-type: none"> Journalizing Sales and Cash Receipts Using Special Journals Posting to General and Subsidiary Ledgers 	<p>Journalizing Sales and Cash Receipts Using Special Journals</p> <ul style="list-style-type: none"> Journalizing Sales on Account Using a Sales Journal Journalizing Cash Receipts Using a Cash Receipts Journal <p>Posting to General and Subsidiary Ledgers</p> <ul style="list-style-type: none"> Posting to an Accounts Payable Ledger Posting to an Accounts Receivable Ledger Posting from Journals to a General Ledger Posting Special Journal Totals to a General Ledger Correcting Errors in Subsidiary Ledger Accounts 	<p>Journalizing Sales and Cash Receipts Using Special Journals</p> <ul style="list-style-type: none"> Review Activities Reinforcement Activities Application Problems Working Paper Assignments Tests <p>Posting to General and Subsidiary Ledgers</p> <ul style="list-style-type: none"> Review Activities Reinforcement Activities Application Problems Working Paper Assignments Tests 	<ul style="list-style-type: none"> C.12.5 C.12.6 C.BS.1 C.BS.3 C.BS.7
March	<p>Accounting for a Merchandising Business Organized as a Corporation</p> <ul style="list-style-type: none"> Preparing Payroll Records Payroll Accounting, Taxes, and Reports 	<p>Preparing Payroll Records</p> <ul style="list-style-type: none"> Preparing Payroll Time Cards Determining Payroll Tax Withholding Preparing Payroll Records Preparing Payroll Checks <p>Payroll Accounting, Taxes, and Reports</p> <ul style="list-style-type: none"> Recording a Payroll Recording Employer Payroll Taxes Reporting Withholding and Payroll Taxes Paying Withholding and Payroll Taxes 	<p>Preparing Payroll Records</p> <ul style="list-style-type: none"> Review Activities Reinforcement Activities Application Problems Working Paper Assignments Tests <p>Payroll Accounting, Taxes, and Reports</p> <ul style="list-style-type: none"> Review Activities Reinforcement Activities Application Problems Working Paper Assignments Tests <p>Reinforcement Activity</p> <ul style="list-style-type: none"> Journalizing and Posting Transactions 	

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April	Accounting for a Merchandising Business Organized as a Corporation <ul style="list-style-type: none"> Distributing Dividends and Preparing a Work Sheet for a Merchandising Business 	Distributing Dividends and Preparing a Work Sheet for a Merchandising Business <ul style="list-style-type: none"> Distributing Corporate Earnings to Stockholders Beginning an 8-Column Work Sheet for a Merchandising Business Planning and Recording a Merchandise Inventory Adjustment Planning and Recording an Allowance for Uncollectible Accounts Adjustment Planning and Recording Depreciation Adjustments 	Distributing Dividends and Preparing a Work Sheet for a Merchandising Business <ul style="list-style-type: none"> Review Activities Reinforcement Activities Application Problems Working Paper Assignments Tests 	
May	Accounting for a Merchandising Business Organized as a Corporation <ul style="list-style-type: none"> Financial Statements for a Corporation Recording Adjusting and Closing Entries for a Corporation 	Financial Statements for a Corporation <ul style="list-style-type: none"> Preparing an Income Statement Analyzing an Income Statement Preparing a Statement of Stockholders' Equity Preparing a Balance Sheet Recording Adjusting and Closing Entries for a Corporation <ul style="list-style-type: none"> Recording Adjusting Entries Recording Closing Entries for Income Statement Accounts Preparing a Post Closing Trial Balance 	Financial Statements for a Corporation <ul style="list-style-type: none"> Review Activities Reinforcement Activities Application Problems Working Paper Assignments Review Business Stockholder Equity Reports Tests Recording Adjusting and Closing Entries for a Corporation <ul style="list-style-type: none"> Review Activities Reinforcement Activities Application Problems Working Paper Assignments Tests 	
June	Accounting for a Merchandising Business Organized as a Corporation	<ul style="list-style-type: none"> Review Skills Learned 	Reinforcement Activity <ul style="list-style-type: none"> End of Fiscal Period Work Fitness Junction Simulation 	