Month	Standards	Student Learning Objective	Key Vocabulary	Instructional Resources
Unit 1: Accounting for Uncollectible Accounts Receivable				
September	National Business Education Association Standards in Accounting: I.2 I.17 II.A.4 II.A.5 III.A.4 III.A.5 III.A.7	Explain the purpose of the allowance method for recording losses from uncollectible accounts. Estimate uncollectible accounts expense using an aging of accounts receivable. Record the adjusting entry for the allowance for uncollectible accounts. Write off an uncollectible account receivable Account for the collection of an account receivable that was written off. Record the acceptance of a note receivable. Account for the collection of a note receivable. Account for a dishonored note receivable.	Uncollectible accounts allowance method book value book value of accounts receivable net realizable value percent of sales method percent of accounts receivable method aging of accounts receivable writing off an account direct write-off method promissory note note payable note receivable maker of a note Payee principal interest rate maturity date time of a note maturity value interest income dishonored note	Century 21 Accounting 11E General Journal by Gilbertson and Lehman. South-Western Cengage Learning. 2019 ● Working Papers Teacher and student website www.cengage.com iPad Computer Google Slides

Month	Standards	Student Learning Objective	Key Vocabulary	Instructional Resources
Unit 2: Preparing Adjusting Entries and a Trial Balance				
October	National Business Education Association Standards in Accounting: I.2 I.16 I.17 II.A.I II.A.7 II.A.8 II.A.9 III.A.4 III.A.6 III.A.7	Prepare an unadjusted trial balance. Adjust supplies and prepaid insurance. Adjust merchandise inventory. Adjust interest receivable. Calculate depreciation expense using the straight-line method. Adjust accumulated depreciation. Post adjusting entries. Adjust federal income tax payable. Prepare an adjusted trial balance.	unadjusted trial balance beginning inventory ending inventory accrued revenue accrued interest income current assets plant assets depreciation depreciation expense salvage value useful life straight-line method of depreciation accumulated depreciation book value of a plant asset adjusted trial balance tax bracket marginal tax rate	Century 21 Accounting 11E General Journal by Gilbertson and Lehman. South-Western Cengage Learning. 2019 ● Working Papers Teacher and student website www.cengage.com iPad Computer Google Slides

Upper Dauphin Area School District **Course: Accounting II**

Month	Standards	Student Learning Objective	Key Vocabulary	Instructional Resources
Unit 3: Financial Statements and Closing Entries for a Corporation				
November	National Business Education Association Standards in Accounting: I.2 I.16 I.17 II.A.I II.A.7 II.A.8 II.A.9 III.A.4 III.A.6 III.A.7	Prepare an income statement for a merchandising business organized as a corporation. Prepare a statement of stockholders' equity. Prepare a balance sheet for a business organized as a corporation. Prepare closing entries. Prepare a post-closing trial balance.	operating revenue net sales cost of merchandise sold gross profit operating expenses income from operations statement of stockholders' equity par value current liabilities long-term liabilities supporting schedule	Century 21 Accounting 11E General Journal by Gilbertson and Lehman. South-Western Cengage Learning. 2019 ● Working Papers Teacher and student website www.cengage.com iPad Computer Google Slides

Month	Standards	Student Learning Objective	Key Vocabulary	Instructional Resources
Unit 4: Financial Statement Analysis				
December	National Business Education Association Standards in Accounting: I.2 I.16 I.17 II.A.I II.A.7 II.A.8 II.A.9 III.A.4 III.A.6 III.A.7	Analyze an income statement using vertical analysis. Perform vertical analysis of a balance sheet. Analyze a balance sheet using vertical analysis. Perform horizontal analysis on an income statement. Perform horizontal analysis on a balance sheet. Calculate earnings per share. Calculate and interpret market ratios. Calculate and interpret liquidity ratios.	profitability ratio benchmark comparative financial statements trend analysis profit margin gross margin operating margin operating expense ratio solvency ratio debt ratio horizontal analysis earnings per share market ratio dividend yield price-earnings ratio liquidity ratio working capital current ratio quick assets quick ratio	Century 21 Accounting 11E General Journal by Gilbertson and Lehman. South-Western Cengage Learning. 2019 ● Working Papers Teacher and student website www.cengage.com iPad Computer Google Slides

Month	Standards	Student Learning Objective	Key Vocabulary	Instructional Resources
Unit 5: Acquiring Capital for Growth				
January	National Business Education Association Standards in Accounting: I.2 I.16 I.17 II.A.I II.A.7 II.A.8 II.A.9 III.A.4 III.A.6 III.A.7	Identify available sources of debt financing. Journalize transactions related to short-term debt financing. Identify the components of a loan application. Journalize transactions related to long-term financing Journalize transactions related to equity financing. Identify factors influencing financing decisions. Analyze the impact of financial leverage.	revenue expenditure debt financing line of credit prime interest rate interest expense non-operating expenses capital expenditures collateral bond bond issue stated interest rate equity financing par value issue date preferred stock cost of capital financial leverage	Century 21 Accounting 11E General Journal by Gilbertson and Lehman. South-Western Cengage Learning. 2019 • Working Papers Teacher and student website www.cengage.com iPad Computer Google Slides

Month	Standards	Student Learning Objective	Key Vocabulary	Instructional Resources
Unit 6: Accounting for Plant Assets, Depreciation, and Intangible Assets				
February	National Business Education Association Standards in Accounting: I.2 I.16 I.17 II.A.I II.A.7 II.A.8 II.A.9 III.A.4 III.A.6 III.A.7	Prepare a stock record. Calculate the cost of merchandise inventory using the first-in, first-out (FIFO) inventory costing method. Calculate the cost of merchandise inventory using the last-in, first-out (LIFO) inventory costing method. Calculate the cost of merchandise inventory using the weighted-average inventory costing method. Estimate the cost of merchandise inventory using the gross profit method of estimating inventory.	return on investment real property personal property assessed value plant asset record gain gain on plant assets loss loss on plant assets accelerated depreciation declining-balance method of depreciation double declining-balance method of depreciation intangible asset Amortization	Century 21 Accounting 11E General Journal by Gilbertson and Lehman. South-Western Cengage Learning. 2019 • Working Papers Teacher and student website www.cengage.com iPad Computer Google Slides

Month	Standards	Student Learning Objective	Key Vocabulary	Instructional Resources
Unit 7: Accounting for Inventory				
March	National Business Education Association Standards in Accounting: I.2 I.16 I.17 II.A.I II.A.7 II.A.8 II.A.9 III.A.4 III.A.6 III.A.7	Prepare a stock record. Calculate the cost of merchandise inventory using the first-in, first-out (FIFO) inventory costing method. Calculate the cost of merchandise inventory using the last-in, first-out (LIFO) inventory costing method. Calculate the cost of merchandise inventory using the weighted-average inventory costing method. Estimate the cost of merchandise inventory using the gross profit method of estimating inventory.	Inventory record stock record stock ledger first-in, first-out inventory costing method (FIFO) last-in, first-out inventory costing method (LIFO) weighted-average inventory costing method market value lower of cost or market inventory costing method (LCM) gross profit method of estimating inventory	Century 21 Accounting 11E General Journal by Gilbertson and Lehman. South-Western Cengage Learning. 2019 ● Working Papers Teacher and student website www.cengage.com iPad Computer Google Slides

Month	Standards	Student Learning Objective	Key Vocabulary	Instructional Resources
Unit 8: Accounting for Accruals, Deferrals, and Reversing Entries				
April	National Business Education Association Standards in Accounting: I.2 I.16 I.17 II.A.I II.A.7 II.A.8 II.A.9 III.A.4 III.A.6 III.A.7	Record the reversing entry for accrued revenue. Record an entry to receive payment on a note receivable with accrued interest. Calculate accrued interest expense. Record the adjusting entry for an accrued expense. Record the reversing entry for an accrued expense. Record an entry to pay an installment on a note payable with accrued interest. Record an entry to receive cash on deferred revenue. Calculate the amount and record the entry for deferred revenue when earned. Record an entry to pay cash on a deferred expense. Calculate the amount and record the entry for a deferred expense when incurred.	accrual deferral reversing entry accrued expenses accrued interest expense deferred revenue deferred expenses	Century 21 Accounting 11E General Journal by Gilbertson and Lehman. South-Western Cengage Learning. 2019 • Working Papers Teacher and student website www.cengage.com iPad Computer Google Slides

Month	Standards	Student Learning Objective	Key Vocabulary	Instructional Resources
Unit 9: End of Fiscal Period Work for a Corporation				
May	National Business Education Association Standards in Accounting: I.2 I.16 I.17 II.A.I II.A.7 II.A.8 II.A.9 III.A.4 III.A.6 III.A.7	Plan and record end-of-fiscal-period adjustments for a merchandising business organized as a corporation. Prepare an income statement for a merchandising business organized as a corporation. Prepare a statement of stockholders' equity for a merchandising business organized as a corporation. Prepare a balance sheet for a merchandising business organized as a corporation. Prepare a statement of cash flows for a merchandising business organized as a corporation. Record closing entries for a merchandising business organized as a corporation. Record reversing entries for a merchandising business organized as a corporation.	cash flow statement of cash flows operating activities investing activities financing activities	Century 21 Accounting 11E General Journal by Gilbertson and Lehman. South-Western Cengage Learning. 2019 ● Working Papers Teacher and student website www.cengage.com iPad Computer Google Slides