

SUBJECT: Accounting 2		GRADE: 11th – 12th	
Unit Title: Payroll Accounting			
UNIT OVERVIEW			
Students will be learning how to calculate earnings under different payment methods.			
LRG SKILLS AND DISPOSITIONS		PA STANDARDS	
		1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H	
COMPETENCIES		LEARNING TARGETS	
I can calculate payroll information and prepare earnings reports.		I can understand how to record payroll information and prepare earnings reports. (K1BEA1E1)	

SUBJECT: Accounting 2		GRADE: 11th – 12th	
Unit Title: Payroll Liabilities and Tax Records			
UNIT OVERVIEW			
Students will be learning how to journalize expenses for a pay period.			
LRG SKILLS AND DISPOSITIONS		PA STANDARDS	
Honesty, Integrity, and Responsibility: Calculating Employer's Payroll Taxes (D3C)		1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H	
		15.1.12.Y	
COMPETENCIES		LEARNING TARGETS	
I can create reports and forms employers are required to file with government agencies.		I can determine and calculate taxable income and tax liability for both personal and business taxes (new as of 6.10.2025). (K1BEA1E2)	
		I can determine and calculate taxable income and tax liability for both personal and business taxes. (new as of 6.10.2025) (K1BEA1E2)	
		I can determine and calculate taxable income and tax liability for both personal and business taxes (new as of 6.10.2025). (K1BEA1E2)	

SUBJECT: Accounting 2		GRADE: 11th – 12th	
Unit Title: Accounting for Sales and Cash Receipts			
UNIT OVERVIEW			
Students will be learning how to analyze and record sales and cash receipt transactions.			
LRG SKILLS AND DISPOSITIONS		PA STANDARDS	
		1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H	
		15.1.12.K	
COMPETENCIES		LEARNING TARGETS	
I can analyze and record sales and cash receipt transactions.		I can describe, calculate, and journalize the sales and cost of sales including purchases, transportation costs, sales taxes, and trade discounts (new as of 6.10.2025). (K1BEA1E3)	
		I can describe, calculate, and journalize the sales and cost of sales including purchases, transportation costs, sales taxes, and trade discounts (new as of 6.10.2025). (K1BEA1E3)	

SUBJECT: Accounting 2		GRADE: 11th – 12th	
Unit Title: Accounting for Purchases and Cash Payments			
UNIT OVERVIEW			
Students will be learning about special journals.			
LRG SKILLS AND DISPOSITIONS		PA STANDARDS	
Critical Thinking and Problem Solving: Recording Cash Payment Transactions (S4C)		1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H	
		15.1.12.K	
COMPETENCIES		LEARNING TARGETS	

<p>II can understand how to use a purchases journal and cash payments journal.</p>	<p>I can describe, calculate, and journalize the sales and cost of sales including purchases, transportation costs, sales taxes, and trade discounts. (K1BEA1E4)</p>
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<p>SUBJECT: Accounting 2 GRADE: 11th – 12th</p>	
<p>Unit Title: Special Journals: Sales and Cash Receipts</p>	
<p style="text-align: center;">UNIT OVERVIEW</p>	
<p>Students will be learning how special journals are used to record specific types of transactions.</p>	
<p style="text-align: center;">LRG SKILLS AND DISPOSITIONS</p>	<p style="text-align: center;">PA STANDARDS</p>
	<p>1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H</p> <p>15.1.12.K</p>
<p style="text-align: center;">COMPETENCIES</p>	<p style="text-align: center;">LEARNING TARGETS</p>
<p>I understand how special journals are used to record specific types of transactions.</p>	<p>I can describe, calculate, and journalize the sales and cost of sales including purchases, transportation costs, sales taxes, and trade discounts (new as of 6.10.2025). (K1BEA1E5)</p> <p>I can describe, calculate, and journalize the sales and cost of sales including purchases, transportation costs, sales taxes, and trade discounts (new as of 6.10.2025). (K1BEA1E5)</p>

<p>SUBJECT: Accounting 2 GRADE: 11th – 12th</p>	
<p>Unit Title: Special Journals: Purchases and Cash Payments</p>	
<p style="text-align: center;">UNIT OVERVIEW</p>	
<p>Students will learn how to record transactions in the purchases and cash payments journals</p>	
<p style="text-align: center;">LRG SKILLS AND DISPOSITIONS</p>	<p style="text-align: center;">PA STANDARDS</p>
	<p>1.1.11F, 1.2.11A, 1.6.8C, 1.6.11A, 6.5.9B, 6.5.9.C, 6.5.9.D, 6.5.9.F, 11.1.6E, 11.1.9G, 11.2.12H</p>

COMPETENCIES	LEARNING TARGETS
<p>I can understand how to record transactions in the purchases and cash payments journals.</p>	<p>15.1.12.K</p> <p>I can describe, calculate, and journalize the sales and cost of sales including purchases, transportation costs, sales taxes, and trade discounts (new as of 6.10.2025). (K1BEA1E6)</p>
	<p>I can describe, calculate, and journalize the sales and cost of sales including purchases, transportation costs, sales taxes, and trade discounts (new as of 6.10.2025). (K1BEA1E6)</p>
	<p>I can describe, calculate, and journalize the sales and cost of sales including purchases, transportation costs, sales taxes, and trade discounts (new as of 6.10.2025). (K1BEA1E6)</p>
	<p>I can describe, calculate, and journalize the sales and cost of sales including purchases, transportation costs, sales taxes, and trade discounts (new as of 6.10.2025). (K1BEA1E6)</p>
	<p>I can describe, calculate, and journalize the sales and cost of sales including purchases, transportation costs, sales taxes, and trade discounts (new as of 6.10.2025). (K1BEA1E6)</p>