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**

II can understand how to use a purchases journal and cash payments journal.	I can describe, calculate, and journalize the sales and cost of sales including purchases, transportation costs, sales taxes, and trade discounts. (K1BEA1E4)

SUBJECT: Accounting 2	**GRADE: 11th – 12th**
Unit Title: Special Journals: Sales and Cash Receipts	
UNIT OVERVIEW	
Students will be learning how special journals are used to record specific types of 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 understand how special journals are used to record specific types of 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). (K1BEA1E5)
	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)

SUBJECT: Accounting 2	**GRADE: 11th – 12th**
Unit Title: Special Journals: Purchases and Cash Payments	
UNIT OVERVIEW	
Students will learn how to record transactions in the purchases and cash payments journals	
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 understand how to record transactions in the purchases and cash payments journals.	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)
	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)
	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)
	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)
	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)