

Common Core Curriculum Mapping**Content Area or grade level:** 10-12**Date:** April 24, 2018

Unit 1 =

Accounting I

Textbook - *Century 21 Accounting - Multicolumn Journal Approach 10th Ed.*;
Gilbertson, Lehman and Gentene; South-Western Publishing/Cengage Learning

Standards for Instructional Practice:

1. Journalizing
2. Posting
3. Payroll Preparation
4. Cash and Banking Procedures
5. Payroll and Payroll Taxes
6. Merchandise Inventory
7. Completion of Accounting Cycle

8. Identification and Application of Source Data
9. Mechanical and Electronic Accounting Devices
10. Security
11. Basic Accounting Knowledge

Vocabulary:**Learning Outcome: 1. Journalizing****Target Goals:**

- Understand the components of and necessity of balancing the Accounting Equation
- Journalize an opening entry
- Interpret information contained in source documents
- Follow principles of double-entry bookkeeping in the journalizing process (Debits and Credits)
- Record entries in special journals
- Total and post special journals
- Adjust for bad debts using direct write-off or allowance methods
- Analyze transactions involving owners' equity

Learning Outcome: 2. Identification and Application of Source Data**Target Goals:**

- Identify and locate appropriate business forms used in bookkeeping and/or accounting
- Apply procedures for using electronic data for various bookkeeping and/or accounting purposes

Learning Outcome: 3. Posting

Target Goals:

- Post from special journals to general and subsidiary ledger accounts
- Demonstrate understanding of multicolumn ledger rulings
- Demonstrate familiarity with computerized posting methods
- Use appropriate posting references
- Prove accuracy of posting to ensure entries are in balance

Learning Outcome: 4. Cash and Banking Procedures

Target Goals:

- Complete check stubs and checks
- Enter appropriate data on a deposit slip
- Reconcile a bank statement
- Follow-up on outstanding checks, including voiding and/or reissuing checks
- Demonstrate familiarity with online and electronic banking procedures
- Exhibit understanding of credit cards and/or debit cards
- Manage multiple bank accounts and transactions

Learning Outcome: 5. Completion of Accounting Cycle

Target Goals:

- Prepare 8 or 10 column worksheets
- Prepare the needed financial statements from a completed worksheet
- Verify the financial statements against the worksheet for accuracy
- Record and post adjusting and closing entries
- Locate and correct accounting errors
- Prepare post-closing trial balance from general ledger

Learning Outcome: 6. Payroll Preparation

Target Goals:

- Calculate employee earnings

- Enter payroll data in a payroll earnings record
- Demonstrate familiarity with electronic payroll data entry
- Complete a payroll register
- Prepare a payroll check and check stub with appropriate information
- Record information found on W-4 forms in employee data section
- Calculate appropriate employee payroll taxes
- Calculate appropriate employer payroll tax liabilities
- Determine appropriate deposit dates, documentation, and prepare quarterly state and federal tax forms
- Journalize payroll entries at end of earnings period in appropriate journals

Learning Outcome: 7. Merchandise Inventory

Target Goals:

- Demonstrate knowledge of a merchandise inventory account
- Analyze effects on accounts by the purchase of merchandise
- Calculate the cost of merchandise sold
- Prepare adjusting entries based on physical inventory
- Calculate for obsolete or a shrinkage of inventory

Learning Outcome: 8. Mechanical and Electronic Accounting Devices

Target Goals:

- Demonstrate ability to use calculator, adding machine, and computer
- Generate and interpret charts and graphs
- Generate and interpret spreadsheets

Learning Outcome: 9. Security

Target Goals:

- Exhibit familiarity with the internal controls for sensitive source documents
- Exhibit familiarity with the internal controls for e-commerce
- Exhibit familiarity with internal controls for the protection of company assets
- Exhibit familiarity with confidentiality and ethics

Learning Outcome: 10. Basic Accounting Knowledge

Target Goals:

- Exhibit understanding of terminology relating to accounting
- Exhibit understanding of careers in accounting

- Exhibit understanding of regulatory bodies

Time Frame/Months	Chapter # and Name Chapter Concepts & Skills	Target Goals and Outcomes	Assessment
August	CH - 1 Accounting Equation, Vocabulary, Ethics, Careers	Target Goals: 1, 9, 10	CH 1 - Exam
September	CH - 2 & 3 Analyzing and Journalizing Transactions CH - 4 Posting to a General Ledger	Target Goals: 1, 2, 3 Target Goals: 2	CH 2 & 3 - Exams CH 4 - Exam
October	CH - 5 Cash Control Systems CH - 6 Worksheets CH - 7 Financial Statement Preparation CH - 8 Closing Out the Accounting Cycle	Target Goals: 2, 3, 4 Target Goals: 5 Target Goals: 5 Target Goals: 5	CH 5 - Exam CH 6 - Exam CH 7 - Exam CH 8 - Exam
November	Business Simulation Packet 1	Target Goals: 1, 2, 3, 4, 5	Simulation Packet - Service Business
December	CH 9 - Purchases & Cash Payments CH 10 - Sales & Cash Receipts CH 11 - General Journal Transactions	Target Goals: 1, 2, 3, 8, 9, 10 Target Goals: 1, 2, 3, 8, 9, 10 Target Goals: 1, 2, 3, 8, 9, 10	CH 9 - Exam CH 10 - Exam CH 11 - Exam
January	CH 12 - Preparing Payroll Records CH 13 - Accounting for Payroll Taxes CH 14 - Uncollectible Accts. Receivable CH 15 - Adjusting Entries & Trial Balance	Target Goals: 1, 2, 3, 6, 8, 9, 10 Target Goals: 1, 2, 3, 6, 8, 9, 10 Target Goals: 1, 2, 3, 8, 9, 10 Target Goals: 1, 2, 3, 5, 8, 9, 10	CH 12 - Exam CH 13 - Exam CH 14 - Exam CH 15 - Exam
February	CH 16 - Financial Stmts & Closing CH 17 - Financial Stmt Analysis Business Simulation Packet 2	Target Goals: 1, 2, 3, 5, 8, 9, 10 Target Goals: 5, 8, 9, 10 Target Goals: 1, 2, 3, 4, 5, 8, 9, 10	CH 16 - Exam CH 17 - Exam Simulation Packet - Merchandising Business
March	CH 18 - Acquiring Capital for Growth and Development CH 19 - Asset Depreciation CH 20 - Merchandise Inventory	Target Goals: 1, 2, 3, 4, 8, 9, 10 Target Goals: 1, 2, 3, 8, 9, 10 Target Goals: 1, 2, 3, 7, 8, 9, 10	CH 18 - Exam CH 19 - Exam CH 20 - Exam
April	CH 21 - Accruals, Deferrals, and Reversing Entries CH 22 - End of Fiscal Work CH 23 - Accounting for Partnerships CH 24 - International & Internet Sales	Target Goals: 1, 2, 3, 5, 8, 9, 10 Target Goals: 1, 2, 3, 5, 8, 9, 10 Target Goals: 1, 2, 3, 4, 5, 8, 9, 10 Target Goals: 1, 2, 3, 4, 5, 8, 9, 10	CH 21 - Exam CH 22 - Exam CH 23 - Exam CH 24 - Exam
May	Business Simulation Packet 3	Target Goals: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10	Simulation Packet - Corporation NOCTI Exam