

BERTHA-HEWITT HIGH SCHOOL
Fall Semester Curriculum Map – 2014-2015
Mike Bauck -- Instructor

Academic Standard Area: **Vocational**

Course Title/Strand: **Accounting**

Grade Level: **11-12**

Course Length: **18 weeks 90 hours 1 Credit**

Program Code: **140710**

Course Code **15**

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WEEK #	TIMELINE	CONTENT/UNIT/SUB-STRAND	PROCESS/ACTIVITY/STANDARD	GOALS/BENCHMARK	ASSESSMENT	RESOURCES
1	2 days	Accounting	The accounting equation, balance sheets	To complete a balance sheet	Worksheets	Books, overheads
2	4 days	Accounting	Start a Proprietorship	Understand changes that affect owners equity	Test	Books, oh, class discussions
3	5 days	Accounting	Analyze transactions Use T accounts	SWBT analyze a transaction and put it into debit and credit parts	Question and answer Quiz Study Guide Test	Books, oh, class discussions
4	5 days	Accounting	Put Debit and Credit Parts of a transaction into a Journal	SWBT put debits and credits into a journal Prove and Rule a journal Prove Cash	Question and answer Quiz Study Guide Test	Books, oh, class discussions
5	5 days	Automated Accounting	Put Debit and Credit Parts of a transaction into a Journal using the computer	SWBT put debits and credits into a journal Using automated accounting software	Question and answer Quiz Study Guide Test	Books, oh, class discussions Computer Accounting Software
6	5 days	Accounting	Journalize transactions that affect owner's equity	SWBT record in five column journal transactions that affect owners equity	Question and answer Quiz Study Guide Test	
7	5 days	Accounting	Post to a general Ledger Prepare a chart of accounts	SWBT define terms, identify concepts, Journalize correcting entries	Question and answer Quiz Study Guide Test	Books, oh, class discussions Computer
8	3 days	Automated Accounting	Post to a general Ledger Prepare a chart of accounts using the computer & software	SWBT create a chart of accounts, add a new account, change the account title, delete an account, generate financial statements	Financial statements	Books, oh, class discussions Computer Accounting Software
9	5 days	Reinforcement	The Fitness center accounting activites from journalizing	Reinforce and strengthen the concepts and	Correct completion of the Reinforcement	Books, oh, class discussions

			through posting to a general ledger.	procedures learned thus far.		
10	4 days	Accounting	Worksheet for a service Business	SWBT define terms related to a worksheet Plan adjustments for supplies and prepaid insurance Identify selected procedures for finding and correcting mistakes	Question and answer Quiz Study Guide Test	Books, oh, class discussions Computer
11	4 days	Accounting	Worksheet for a service Business	SWBT define terms related to a worksheet Plan adjustments for supplies and prepaid insurance Identify selected procedures for finding and correcting mistakes	Question and answer Quiz Study Guide Test	Books, oh, class discussions Computer
12	5 days	Accounting	Financial Statements for a Proprietorship	Define Terms Identify Concepts Prepare and income statement for a service business Prepare a balance sheet for a business organized as a proprietorship	Question and answer Quiz Study Guide Test	Books, oh, class discussions Computer
13	5 days	Accounting	Recording adjusting and closing entries for a service business	Define terms Identify concepts Record adjusting entries Record closing entries Prepare a post closing trial balance	Question and answer Study Guide Test	Books, oh, class discussions Computer
14	4 days	Accounting Reinforcement Activity	Reinforce previously learned lessons Using The Fitness Center Simulation	Strengthen the learning of accounting concepts and procedures. Presents the whole accounting cycle of a service business.	Completion of the Reinforcement	Books, oh, class discussions Computer
15	5 days	Accounting	Journalizing Purchases and Cash Payments	Define Terms Identify concepts Journalize purchases of merchandise for cash Journalize cash payments and other transactions using an expanded journal	Question and answer Study Guide Test	Books, oh, class discussions Computer

16	3 days	Automated Accounting	Foreign Exchange Translation Service	This automated simulation presents the complete accounting cycle for a service business organized as a proprietorship.	Audit Test	Computer, Accounting software, Simulation packet
17	5 days	Accounting	Journalizing Sales and Cash Receipts	Identify accounting concepts and practices related to sales and cash receipts for a merchandising business Prove and rule a journal Define accounting terms	Question and answer Study Guide Test	Books, oh, class discussions Computer
18	5 days	Accounting	Posting to General and Subsidiary Ledgers	Post to a general ledger Post to an accounts payable ledger Post to an accounts payable ledger Post to an accounts receivable ledger Verify the accuracy of accounting records	Question and answer Study Guide Test	Books, oh, class discussions Computer
19	5 days	Automated Accounting	Journalizing Sales and Cash Receipts and Posting to General and Subsidiary Ledgers using automated accounting software	Journalize transactions Identify and Use the proper Journals and Ledgers when recording sales and cash receipts	Question and answer Study Guide Test	Books, oh, class discussions Computer
20-21	10 days	Accounting	Preparing Payroll Records	Prepare Payroll Time Cards Determine employer payroll taxes Report withholding and payroll taxes Paying withholding and payroll taxes	Question and answer Study Guide Test	Books, oh, class discussions Computer

Check the MN Dept of Ed website for Academic Standard information