

BERTHA-HEWITT HIGH SCHOOL
Spring 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 16

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WEEK #	TIMELINE	CONTENT/UNIT/SUB-STRAND	PROCESS/ACTIVITY/STANDARD	GOALS/BENCHMARK	ASSESSMENT	RESOURCES
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 Prepare Payroll checks Paying withholding and payroll taxes	Question and answer Study Guide Test	Books, oh, class discussions Computer
22	5 days	Accounting	Payroll accounting, taxes, and reports	Report and record employer payroll taxes Report withholding and payroll taxes	Question and answer Study Guide Test	Books, oh, class discussions Computer
23	3 days	Accounting	Reinforcement activity	An accounting cycle for a partnership: journalizing and posting Transactions	Finished Journal and ledgers	Books, oh, class discussions Computer
24	5 days	Accounting	Worksheet for a Merchandising Business	Prepare an 8-column work sheet for a merchandising business Analyze and record work sheet adjustments	Question and answer Study Guide Test	Books, oh, class discussions Computer
25-26	10 days	Accounting	Financial statements for a partnership	Income statement Component percentages Distribution of net income and owners equity statements Balance sheet	Question and answer Study Guide Test	Books, oh, class discussions Computer
27	5 days	Accounting	Recording adjusting and closing entries for a partnership	Record adjusting entries	Question and answer Study Guide	Books, oh, class discussions

				Record closing entries for income statement accounts Record additional closing entries Prepare a post closing trial balance	Test	Computer
28	5 days	Accounting	Reinforcement activity	End of fiscal period work	Accurate Completion	Books, oh, class discussions Computer
29-32	4-5 weeks	Accounting Business Simulation	Fitness Junction simulation	This simulation covers the realistic transactions completed by Fitness Junction, a merchandising business. Covers the complete accounting cycle for a merchandising business.	Accurate Completion Audit Test	Fitness Junction working packet, Accounting book
33	1 week	Accounting	Accounting for Plant Asset Depreciation	Record the buying of plant assets and property tax expense. Prepare Plant asset records and journalize annual depreciation expense.	Question and answer Study Guide Test	Books, oh, class discussions Computer
34	1 week	Automated Accounting	Prepare depreciation tables using accounting software	Maintain plant asset data Generate and post depreciation adjusting entries	Accurate depreciation tables and plant asset records	Books, oh, class discussions Computer
35-36	5 days	Accounting "On the Trail of Thieves"	Demonstrate the ability to comprehend and calculate Exchange rates	Use the internet to determine current exchange rates, create an excel spreadsheet to record information and plot the thief's route on a world map.	Finished product, accurate exchange rate information rubric	Internet Credit card trail of clues Calculator Excel

Check the MN Dept of Ed website for Academic Standard information