

Curriculum Mapping

Teacher: Smith

Course: Introduction to Accounting

Timeline	NBEA Accounting Standards	Content—the “WHAT” of teaching. Specific themes, units & topics.	Essential Skills: the “Important Details/Essential Questions” you are teaching (How & essential of What)	Content Vocabulary	Assessment: the products & performances of learning	Resources
Weeks 1-36		Century 21 Accounting First-Year Course				
Introduction to Accounting -- Semester 1						
1.5 Week		Accounting as a basis for careers Varied occupational options in accounting field Importance of communication skills in reporting accounting information Role of ethics in the workplace <i>(Chapter 1)</i>	<ul style="list-style-type: none"> • Define accounting terms related to accounting careers • Identify how accounting serves as a basis for careers • Identify the tasks of various accounting occupations • Describe how communication skills are important in reporting accounting information • Describe how individuals make ethical business decisions 	<ul style="list-style-type: none"> • Accounting • Accounting System • Accounting Records • Accountant • Public Accounting Firm • Private Accountant • Bookkeeper • Accounting clerk • General office clerk • Ethics • Business ethics 	Century 21 Accounting Cases for Critical Thinking Case #1 Group Presentation Teacher Observation	1. Century 21 Accounting Textbook 2. Occupational Outlook Handbook on-line resource at www.bls.gov/oco/
3.5 Weeks	I.1 I.3 I.4 I.5 I.7 II.C.1 III.A.5 IV.A.1	Starting a proprietorship Changes that Affect Owner’s Equity <i>(Chapters 2 and 3)</i>	<ul style="list-style-type: none"> • Analyze how transactions affect accounts in an accounting equation • Prepare a balance sheet • Analyze changes in accounting equation that affect owner’s equity. 	<ul style="list-style-type: none"> • Proprietorship • Service Business • Assets • Liability • Equities • Accounting Equation • Balance Sheet • Transaction • Account • Account Title • Account Balance • Capital • Revenue • Expense • Withdrawals 	Century 21 Accounting Mastery Problem 2-M Mastery Problem 3-M Chapter 2 Problem Test Chapter 3 Problem Test	1. Century 21 Accounting Textbook 2. Century 21 Accounting Working Papers and Study Guides

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3.5 Weeks	I.4 I.5 I.6 I.7 I.8 II.C.1	Analyzing transactions into debit and credit parts. Journalizing transactions. <i>(Chapters 4 and 5)</i>	<ul style="list-style-type: none"> • Use T accounts to analyze transactions showing which accounts are debited or credited for each account • Verify the equality of debits and credits for each transaction • Record transaction in a five-column journal • Prove equality of debits and credits in a five-column journal • Prove cash 	<ul style="list-style-type: none"> • T account • Debit • Credit • Chart of accounts • Contra account • Journal • Journalizing • Special amount columns • General amount column • Double-entry accounting • Source document • Check • Receipt • Memorandum • Proving Cash 	Century 21 Accounting Chapter Problems: 4-1, 4-2, 4-M; 5-1, 5-2, 5-M Chapter 4 Problem Test Chapter 5 Problem Test	1. Century 21 Accounting Textbook 2. Century 21 Accounting Working Papers and Study Guides
2 Weeks	I.6 I.9 I.10	Posting to a general ledger <i>(Chapter 6)</i>	<ul style="list-style-type: none"> • Prepare a chart of accounts for a service business organized as a proprietorship. • Post separate amounts and totals from a journal to the general ledger. 	<ul style="list-style-type: none"> • Chart of Accounts • Ledger • General Ledger • Account Number • File Maintenance • Opening an Account • Posting 	Math Worksheet Ch. 6 Century 21 Accounting Chapter Problems 6-1 and 6-M Chapter 6 Problem Test Objective Test #1	1. Century 21 Accounting Textbook 2. Century 21 Accounting Working Papers and Study Guides
2 Weeks	II.A.2 III.A.5	Cash control systems <i>(Chapter 7)</i>	<ul style="list-style-type: none"> • Prepare business papers related to using a checking account. • Reconcile a bank statement. • Establish and replenish a petty cash fund. • Record selected 	<ul style="list-style-type: none"> • Checking account • Endorsement • Blank Endorsement • Special Endorsement • Restrictive Endorsement 	Century 21 Accounting Chapter Problems 7-1, 7-2, 7-3, 7-M Chapter 7 Cases for Critical Thinking #1 Chapter 7 Problem Test	1. Century 21 Accounting Textbook 2. Century 21 Accounting Working Papers and Study Guides

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			<ul style="list-style-type: none"> transactions related to using a checking account and a petty cash fund. 	<ul style="list-style-type: none"> Postdated Check Bank statement Dishonored Check Electronic Funds Transfer Petty cash Petty Cash Slip 		<ul style="list-style-type: none"> 3. Movie (Catch Me if You Can)
3.5 Weeks	I.11 I.12 I.13 I.17 I.14 III.A.2 III.B.1	<p>Completing a worksheet for a service business. Financial statements for a Proprietorship <i>(Chapters 8 and 9)</i></p>	<ul style="list-style-type: none"> Plan adjustments for supplies and prepaid insurance Complete a worksheet for a service business organized as a proprietorship Identify selected procedures for finding and correcting errors in accounting records Prepare an income statement for a service business organized as a proprietorship Analyze an income statement using component percentages Prepare a balance sheet for a service business organized as a proprietorship. 	<ul style="list-style-type: none"> Fiscal period Worksheet Trial balance Adjustments Income statement Net income Net loss Adjusting entries Permanent accounts Temporary accounts Closing entries Post-closing trial balance Accounting cycle 	<p>Century 21 Accounting Chapter 8 Problems 8-1 and 8M Chapter 9 Problems 9-1, 9-2, 9M</p> <p>Chapter 8 Problem Test Chapter 9 Problem Test</p>	<ul style="list-style-type: none"> 1. Century 21 Accounting Textbook 2. Century 21 Accounting Working Papers and Study Guides
2 Weeks	I.15 II.C.1	<p>Closing and adjusting entries for a service business <i>(Chapter 10)</i></p>	<ul style="list-style-type: none"> Record adjusting and closing entries for a service business. Prepare a post-closing trial-balance for a service business 	<ul style="list-style-type: none"> Adjusting entries Permanent accounts Temporary accounts Closing entries Post-closing trial 	<p>Century 21 Accounting Chapter 10 Problem 10M</p> <p>Chapter 10 Problem Test</p> <p>Objective Test #2</p>	<ul style="list-style-type: none"> 1. Century 21 Accounting Textbook 2. Century 21 Accounting Working Papers and Study Guides

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				balance <ul style="list-style-type: none"> Accounting cycle 		
Introduction to Accounting Semester 2						
4 Weeks	II.A.2 II.A.3 II.A.5 II.B.2 IV.A.1	Journalizing Purchases and Cash Payments Journalizing Sales and Cash Receipts <i>(Chapters 11 and 12)</i>	<ul style="list-style-type: none"> Analyze purchases and cash payments transactions for a merchandising business Journalize purchases and cash payments for a merchandising business Analyze sales and cash receipts transactions for a merchandising business Journalize sales and cash receipts transactions for a merchandising business Prove and rule a journal 	<ul style="list-style-type: none"> Partnership Merchandise Cost of Merchandise Markup Vendor Purchase on account Invoice Purchase invoice Terms of sale Correcting entry Sales tax Cash/Credit sales Sale on account Sales invoice 	Century 21 Accounting Chapter 11 Problem 11M Chapter 12 Problem 12M Chapter 12 Applied Communications Chapter 11 Problem Test Chapter 12 Problem Test	1. Century 21 Accounting Textbook 2. Century 21 Accounting Working Papers and Study Guides 3. Preparing a Sales Invoice handout and worksheets
2 Weeks	II.A.5	Posting to General and Subsidiary Ledgers <i>(Chapter 13)</i>	<ul style="list-style-type: none"> Post to a general ledger from a journal Open accounts in ledgers and post to subsidiary ledgers from a journal Prepare subsidiary schedules 	<ul style="list-style-type: none"> Subsidiary ledger Accounts payable ledger Accounts receivable ledger Controlling account Schedule of accounts payable Schedule of accounts receivable 	Century 21 Accounting Chapter 13 Problem 13M Chapter 13 Problem Test Objective Test #3	1. Century 21 Accounting Textbook 2. Century 21 Accounting Working Papers and Study Guides

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2 Weeks	III.A.5 IV.B.1 IV.B.2 IV.B.3 IV.B.4 IV.B.5	Preparing Payroll Records <i>(Chapter 14)</i>	<ul style="list-style-type: none"> • Calculate employee earnings and deductions • Complete payroll records • Prepare payroll checks 	<ul style="list-style-type: none"> • Salary • Payroll • Payroll taxes • Withholding allowance • Medicare • FICA tax • Federal unemployment tax • State unemployment tax • Payroll register • Tax base • Net pay • Automatic check deposit • Employee earnings record • pegboard 	Century 21 Accounting Chapter 14 Problems 14-1, 14-2, 14M Chapter 14 Problem Test	1. Century 21 Accounting Textbook 2. Century 21 Accounting Working Papers and Study Guides 3. Personal Income Tax handout
4 Weeks	I.11 I.12 I.13 I.14 I.17 II.A.7 II.C.1 II.C.2 III.A.2 III.A.5 III.B.1 III.B.2	Payroll Accounting, Taxes, and Reports Worksheet for a Merchandising Business <i>(Chapter 15 and 16)</i>	<ul style="list-style-type: none"> • Analyze payroll transactions • Journalize and post payroll transactions • Prepare selected payroll tax reports • Plan adjustments on a worksheet for a merchandising business • Complete a worksheet for a merchandising business. 	<ul style="list-style-type: none"> • Inventory • Merchandise inventory 	Century 21 Accounting Chapter 15 Problems 15-1, 15-2, 15-3, 15M Chapter 16 Problem 16M Chapter 15 Problem Test Chapter 16 Problem Test Objective Test #4	1. Century 21 Accounting Textbook 2. Century 21 Accounting Working Papers and Study Guides

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3 Weeks		Financial Statements for a Partnership <i>(Chapter 17)</i>	<ul style="list-style-type: none"> • Prepare an income statement for a merchandising business organized as a partnership • Analyze an income statement using component percentage • Prepare a distribution of net income statement for a merchandising business organized as a partnership • Prepare an owners’ equity statement for a merchandising business organized as a partnership. • Prepare a balance sheet for a merchandising business organized as a partnership 	Cost of merchandise sold Gross profit on sales Distribution of net income statement Owners’ equity statement Supporting schedule	Century 21 Accounting Chapter 17 Problem 17M Chapter 17 Problem Test	1. Century 21 Accounting Textbook 2. Century 21 Accounting Working Papers and Study Guides
3 Weeks		Recording Adjusting and Closing Entries for a Partnership <i>(Chapter 18)</i>	<ul style="list-style-type: none"> • Record adjusting entries and closing entries for a merchandising business organized as a partnership • Prepare a post-closing trial balance for a merchandising business organized as a partnership 		Century 21 Accounting Chapter 18 Problem 18M Chapter 18 Problem Test Objective Test #5	1. Century 21 Accounting Textbook 2. Century 21 Accounting Working Papers and Study Guides