

SENECA HIGH SCHOOL ACCOUNTING II	CURRICULUM MAP	BUSINESS/COMPUTER EDUCATION
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UNIT 1	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS
Accounting for Sales and Cash Receipts	How do merchandising businesses keep track of what is sold and how much money is collected? How does this benefit the consumer?	Accounting for a Merchandising Business Analyzing Sales Transactions Analyzing Cash Receipt Transactions	*Explain the difference between a service business and a merchandising business *Explain the difference between a retailer and a wholesaler *Analyze transactions relating to the sale of merchandise *Record sales and cash receipt transactions in a general journal

FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY	ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Retailer Wholesaler Merchandise Inventory Sales Sale on account Charge customer Credit cards Sales slip Sales tax Credit terms Accounts Receivable Controlling account Sales return Sales allowance Credit memorandum Contra account Cash receipt Cash sale Cash discount Sales discount Accounts Receivable subsidiary ledger	Series Enable Sequence Indicate Proportion Detect

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit	Read and analyze source documents pertaining to making sales		Accounting book

STANDARDS	CCSELA	CCSSM	NBEA
		9-12.N.Q.1	I.A.4 IV.B.4 IV.E.1 VI.A.2

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UNIT 2	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS
Accounting for Purchases and Cash Payments	Why is it important for businesses to carefully track all money spent?	<p>Purchasing items needed by a business</p> <p>Analyzing and recording purchases on account</p> <p>Analysing and recording cash payments</p>	<p>*Explain the procedures for processing a purchase on account</p> <p>*Describe the accounts used in purchasing process</p> <p>*Analyze transactions relating to the purchase of merchandise</p> <p>*Record a variety of purchases and cash payments transactions</p> <p>*Post to the accounts payable subsidiary ledger</p> <p>*Identify controls over cash</p>

FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY	ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Purchase requisition Purchase order Packing slip Processing stamp Purchases discount Discount period Purchases account Tickler file Cost of merchandise Due date Purchases return Premium Purchases Allowance Bankcard fee Debit memorandum FOB destination FOB shipping point Accounts payable subsidiary ledger	Primary Obtain Benefit

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit	--Read and analyze source documents pertaining to making purchases		Accounting book

STANDARDS	CCSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 11-12.3, 4	9-12.N.Q.1	I.C.3 II.A.3 IV.C.1 VI.A.2

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UNIT 3	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS	
Special Journals: Sales and Cash Receipts	How do special journals save time and increase accuracy?	The Sales Journal The Cash Receipts Journal	*Identify the special journals and explain how they are used in a merchandising business *Record transactions in sales journal *Post from the sales journals to customer accounts in the accounts receivable subsidiary ledger *Foot, prove, total, and rule the sales journal *Post column totals from the sales journals to general ledger accounts *Record transactions in cash receipts journal *Post from the cash receipts journals to customer accounts in the accounts receivable subsidiary ledger *Foot, prove, total, and rule the cash receipts journal *Post column totals from the cash receipts journals to general ledger accounts *Prepare a schedule of accounts receivable	
FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY		ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Special journals Sales journal Footing Cash receipts journal Schedule of accounts receivable		Impose Sum

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit	Read and analyze source documents pertaining to receiving cash receipts		Accounting book

STANDARDS	CCSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 11-12.3, 4	9-12.N.Q.1	I.C.3 I.C.5 II.A.3 VI.A.2

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UNIT 4	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS	
Special Journals: Purchases and Cash Payments	How does keeping special journals help businesses organize information about what a company purchases on account and what it pays out in cash?	The Purchases Journal The Cash Payments Journal	<ul style="list-style-type: none"> *Explain the purpose of the purchases and cash payments journals *Record transactions in purchases journal *Post from the purchases journals to customer accounts in the accounts payable subsidiary ledger *Foot, prove, total, and rule the purchases journal *Post column totals from the sales journals to general ledger accounts *Record transactions in cash payments journal *Record payroll transactions in the cash payments journal *Post from the cash payments journals to customer accounts in the accounts payable subsidiary ledger *Foot, prove, total, and rule the cash payments journal *Post column totals from the cash receipts journals to general ledger accounts *Prepare a schedule of accounts payable *Prove cash 	
FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY		ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Purchases journal Cash payments journal Schedule of accounts payable Proving cash		Constant Automatic Adjust

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit	Read and analyze various accounting journals	Explain the purposes of different journals for a corporation	Accounting book Microsoft Word

STANDARDS	CCSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 11-12.3-6 Writing in Science and Technical Subjects 11-12.8	9-12.N.Q.1 9-12.A.CED.4	I.B.2 I.C.3 V.A.7 VI.A.2

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UNIT 5	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS	
Adjustments and the Ten-Column Worksheet	What factors other than transactions can cause financial changes within a business?	Identifying accounts to be adjusted and adjusting merchandise inventory Adjusting supplies, prepaid insurance, and federal corporate income tax Completing the worksheet and journalizing and posting the adjusting entries	*Describe the parts of a ten-column worksheet *Determine which general ledger accounts to adjust *Generate trial balances and end-of-period adjustments *Calculate the adjustments *Prepare a ten-column worksheet *Journalize the adjustments	
FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY		ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Adjustment Beginning inventory Ending inventory Physical inventory Prepaid expense Adjusting entries		Significant Estimate

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit	Study and compare worksheets for two different corporations		Accounting book Web links

STANDARDS	CCSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 11-12.3 and 11-12.6	9-12 S. MD.2 9-12 S. MD.5	I.A.2 I.C.4 V.A.8 VI.A.2

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UNIT 6	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS
Financial Statements for a Corporation	Why is it important for corporations to keep accurate financial statements?	<p>The Ownership of a Corporation</p> <p>The Income Statement</p> <p>The Statement of Retained Earnings, Balance Sheet, and Statement of Cash Flows</p>	<p>*Explain how to record ownership of a corporation</p> <p>*Explain the relationship between the worksheet and the financial statements for a merchandising corporation</p> <p>*Explain how a corporation's financial statements differ from a sole proprietorship</p> <p>*Analyze the financial data contained on the statements</p> <p>*Prepare an income statement, statement of retained earnings, and balance sheet</p> <p>*Describe the statement of cash flows for a merchandising corporation</p>

FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY	ACADEMIC VOCABULARY	
<p>End of unit problems</p> <p>Concept Activities</p> <p>Case Study</p> <p>Quiz</p>	Unit Exam	<p>Capital Stock</p> <p>Retained Earnings</p> <p>Reliability</p> <p>Full Disclosure</p> <p>Net Sales</p> <p>Gross Profit on Sales</p> <p>Selling Expenses</p> <p>Vertical Analysis</p> <p>Base Period</p> <p>Cash Outflows</p> <p>Investing Activities</p> <p>Administrative Expenses</p> <p>Statement of Retained Earnings</p>	<p>Stockholders' Equity</p> <p>Comparability</p> <p>Relevance</p> <p>Materiality</p> <p>Net Purchases</p> <p>Operating Expenses</p> <p>Operating Expenses</p> <p>Horizontal Analysis</p> <p>Cash Inflows</p> <p>Operating Activities</p> <p>Financing Activities</p>	<p>Contribute</p> <p>Retain</p> <p>Potential</p> <p>Expand</p> <p>Assign</p> <p>Interpret</p> <p>Consist</p> <p>adequate</p>

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
<p>--chapter review sheet</p> <p>--problems at the end of the unit</p>	Read and compare different financial statements		<p>Accounting book</p> <p>Web links</p>

STANDARDS	CCSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 11-12.3 and 11-12.6	9-12.A.CED.1	I.C.2 I.C.4 II.A.7 II.A.10

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UNIT 7	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS
Completing the Accounting Cycle for a Merchandising Corporation	Why is it important to “clean the slate” before a new accounting period?	Journalizing Closing Entries Posting Closing Entries	*Journalize closing entries for a merchandising corporation *Post closing entries to the general ledger accounts *Prepare a post closing trial balance *Describe the steps in the accounting cycle.

FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY	ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Closing Entries Permanent accounts Temporary accounts	Journalize Temporary Retain Process Adjust Consist Analyze

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit			Accounting book

STANDARDS	CCSSELA	CCSSM	NBEA
			I.C.5 IV.D.3 V.A.11 VI.A.2

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UNIT 8	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS
Accounting for Publicly Held Corporations	What is the relationship between a publicly held corporation and its stockholders?	Publicly Held Corporations Distribution of Corporate Earnings Financial Reporting for a Publicly Held Corporation	*Describe the characteristics of the corporate form of business organization *Prepare journal entries to record the issue of stock to investors *Prepare journal entries to record distribution of earnings to owners *Prepare financial statements for publicly held corporations

FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY	ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Closely held corporations Publicly held corporations Authorized capital stock Proxy Dividend Statement of Stockholders' equity Paid-in Capital in Excess of Par	Board of directors Par value Common stock Preferred stock Entity Corporation Distribute Contrast

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit	Read reports on different stocks Examine the cash flow statements and financial statements for publicly held corporations		Accounting book Web links

STANDARDS	CCSSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 11-12.3 and 11-12.6		II.A.7 II.A.8 IV.D.4 V.A.10

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UNIT 9	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS
Cash Funds	<p>How do businesses monitor and protect cash?</p> <p>Why does cash need to be so carefully protected?</p>	<p>The Change Fund</p> <p>The Petty Cash Fund</p>	<p>*Record the entry to establish a change fund</p> <p>*Prove the cash in the cash register drawers each business day</p> <p>*Open and replenish a petty cash fund</p> <p>*Journalize opening a petty cash fund</p> <p>*Prepare a petty cash requisition to replenish the petty cash fund</p> <p>*Use a petty cash register to record petty cash disbursements</p> <p>*Journalize replenishing a petty cash fund</p> <p>*Determine whether cash is short or over, and record the shortage or overage</p>

FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY	ACADEMIC VOCABULARY
<p>End of unit problems</p> <p>Concept Activities</p> <p>Case Study</p> <p>Quiz</p>	Unit Exam	<p>Change fund</p> <p>Petty cash disbursement</p> <p>Petty cash voucher</p> <p>Petty cash register</p> <p>Petty cash fund</p> <p>Petty cashier</p> <p>Petty cash requisition</p>	<p>Establish</p> <p>Attach</p> <p>Incidental</p> <p>Specify</p> <p>Supplemental</p>

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
<p>--chapter review sheet</p> <p>--problems at the end of the unit</p>			Accounting book

STANDARDS	CCSSELA	CCSSM	NBEA
			I.B.1 I.C.5 III.A.7 VI.A.2