

Pg. 1 Course Title: Accounting I	Red Bank Regional High School Curriculum Map				Grade Level (s) 10 - 12	Approximate
Topics (Unit Title or Organizing Idea)	Concepts (Understandings)	Skills (What students need to be able to do)	Standard / Progress Indicator (s)	Activities	Major Assessments (Tests, projects, performances, etc.)	Time Frame (Number of Weeks)
Chapter 1—Starting a Proprietorship	Assets=Liability & Owners Equity	Prepare balance sheets, analyze assets, liabilities, owners equity. Analyze changes in the balance sheet due to simple transactions.	1-c, 2-e, 3a-d, 4-e, 5-a, 6-a-d	drill problems d-1, d-2, d-3 problems 1-1, 1-2 1-r define vocabulary and answer questions	problem 1-m, quiz, test	9/13-9/24
Chapter 2 – Changes that Affect Owner’s Equity	Revenue, Expense, Drawing “temporary owner’s equity”	Analyze changes caused by revenue, expenses, and drawing and their affect on owner’s equity	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	drill problems vocabulary	homework questions	9/27
Chapter 3 – Analyzing Transactions into Debit and Credit parts	Debit, Credit, debits must equal credits, affect on account’s balance	Analyze transactions by account, classification, affect of transaction in order to get debit and credit	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	drill problems d-1, d-2 problems 3-1, 3-2, 3-r define vocabulary and answer questions	problem 3-m, quiz, test	9/28-10/6
Chapter 4 – Journalize Transactions	What is a journal? What is a source document? What is a journal entry? How to write a journal entry. What is a spreadsheet? How to make an entry on a spread sheet. Prove debits = credits prove and rule a journal. How to find and correct errors. How to forward to another page	Analyze transactions into debits and credits. Prepare a template for a journal on the computer	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	drill problems d-1, d-2 problems 4-1, 4-2(on computer) 4-r(on computer), 4-c define vocabulary and answer questions	problem 4-m, quiz, test	10/7-10/29
Chapter 5 – Posting to a General Ledger	What is a chart of accounts? What is a ledger? Need for file maintenance. What is posting? How to post, when to post, separate amounts vs. column totals	Create chart of accounts. Open an account, post amounts separately, post totals	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	drill problems d-1, d-2 problems 5-1, 5-2, 5-c define vocabulary and answer questions	problem 5-m, quiz	11/1-11/16
Chapter 6 – Cash Control Systems	What is a checking account? How to complete a deposit slip. Three types of endorsements. How to write a check, understand bank statements, reconciling bank statements, service charge, etc.	Complete deposit slip, wire a check, properly endorse a check, prepare a bank reconciliation.	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	drill problems d-1, d-3 problems 6-1, 6-2, 6-3, 6-4, 6-r define vocabulary and answer questions	problem 6-m, quiz, test	11/17-11/30
Chapter 7 – Work Sheet for a Service Business	What is a fiscal period? What is a trial balance and where is information obtained? Why are accounts adjusted? What accounts are adjusted? Extend balances to income statement and balance sheet columns. How to figure net income/net loss. How to prove a work sheet.	Prepare trial balance, adjust necessary accounts, figure net income/net loss	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	drill problems d-1, d-2 problems 7-1, 7-2, 7-3, 7-r define vocabulary and answer questions	problem 7-m, quiz, test	12/1-12/6 & 12/20-12/21
Reinforcement Activity	Review chapters 1-6	See chapters 1-6	See chapters 1-6	Review of all problems chapters 1-6	reinforcement	12/13-12/17

Pg. 2 Course Title: Accounting I	Red Bank Regional High School Curriculum Map				Grade Level (s) 10 - 12	Approximate
Topics (Unit Title or Organizing Idea)	Concepts (Understandings)	Skills (What students need to be able to do)	Standard / Progress Indicator (s)	Activities	Major Assessments (Tests, projects, performances, etc.)	Time Frame (Number of Weeks)
Chapter 8 – Financial Statements for a Proprietorship	How to prepare an income statement. How to figure component percentages. How are component percentages used to help businesses. How to prepare balance sheet when capital must be computed	Prepare an income statement, figure component percentages, prepare a balance sheet	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	drill problems d-1, d-2 problems 8-1, 8-2, 8-r, 8-c define vocabulary and answer questions	problem 8-m, quiz, test	12/22-1/7
Chapter 9 – Recording Adjusting and Closing Entries	Why adjustments must be made into entries. Where adjusting entries originate. Why accounts are “closed.” Which accounts are not closed? What is a post-closing trial balance?	Record adjusting entries. Post adjusting entries. Record closing entries. Post closing entries. Prove ledger by preparing a post-closing trial balance.	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	drill problem d-1 problem 9-1 define vocabulary and answer questions	problem 9-m, quiz,	1/12-1/14
Reinforcement Activity	Review chapters 7-9	See chapters 7-9	See chapters 7-9	review of all problems chapters 7-9	reinforcement	1/18-1/21
Chapter 12 – Journalizing Purchases and Cash Payments	What is a partnership? What is merchandise? Why are “special” columns used? What is petty case? How do you replenish petty cash? What is accounts payable? How do you made a correcting entry? Partners may withdraw merchandise.	Record entries to purchase merchandise for cash and “on account,” record cash payment entries. Record entries to buy supplies on account. Replenish petty cash fund. Record entries when partners withdraw merchandise	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	drill problem d-2 problems 12-1, 12-4, define vocabulary and answer questions	problem 12-M, quiz, test	2/1-2/9
Chapter 13 – Journalizing Sales and Cash Receipts	How is sales tax figured? How do you record a sale with sales tax included? How do you record a sale “on account?” How do you record a cash sale? How do you total and prove a page? How do you carry forward totals? How do you prove cash?	Record a cash sales transaction, record a sale on account, record a cash receipt, total and forward to another page. Prove cash; total prove and rule a journal at the end of the month.	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	drill problem d-1 problems 13-1, 13-r, define vocabulary and answer questions	problem 13-M, quiz, test	2/9-2/17
Chapter 14 – Posting to General and Subsidiary Ledgers	What is a general ledger? What is a subsidiary ledger? How to post to subsidiary ledger.	Post to subsidiary and general ledgers. Post totals of special columns.	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	drill problem d-2 problems 14-1, 14-c, define vocabulary and answer questions	problem 14-M, quiz, test	2/18-3/7
Chapter 17- Work Sheet for Merchandising Business	Why is a trial balance prepared? What is the source of information? What accounts need to be adjusted? Where did information come from in order to prepare adjustments? What is income summary?	Prepare adjustments. Spread accounts to income statement or balance sheet columns. Figure net income/net loss, total, prove and rule work sheet	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	drill problems d-1, d-2 problems 17-1, 17-2, 17-c, 17-r, vocabulary and answer questions	problem 17-M, quiz, test	3/7-3/17
Chapter 18 – Financial Statements for a Partnership	How to prepare and compute cost of merchandise sold. How to figure gross profit on sales. What are acceptable component percentages? How to prepare a distribution of net income statement. How to prepare an owners’ equity statement. How to prepare a balance sheet using the “account” form style.	Prepare an income statement emphasizing cost of merchandise sold. Prepare distribution of net income statement with equal and unequal distributions. Prepare an owners’ equity statement. Prepare a balance sheet in account form style	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	Drill problems d-1, d-2, d-3, d-4 Problems 18-1, 18-2, 18-3, 18-r, 18-c, vocabulary and answer questions	problem 18-M, quiz, test	3/20-3/30

