

## Red Bank Regional High School Curriculum Map

Pg. 1 Course Title: Accounting 2		<b>Red Bank Regional High School Curriculum Map</b>			Grade Level (s) 11 - 12	Approximate
<b>Topics ( Unit Title or Organizing Idea )</b>	<b>Concepts ( Understandings )</b>	<b>Skills ( What students need to be able to do )</b>	<b>Standard / Progress Indicator (s)</b>	<b>Activities</b>	<b>Major Assessments ( Tests, projects, performances, etc. )</b>	<b>Time Frame ( Number of Weeks )</b>
Chapter 1- Accounting Careers and Concepts	Terminology related to accounting careers. Educational requirements. Applications of accounting concepts	Define vocabulary, explain educational requirements for accountants, list accounting concepts	1-a,b,c, 2-a-e, 3-a-d 4-a 5-a-b, e, f 6a-c	Packet of problems Prepare poster of accounting jobs available and salaries of different accounting positions	Packet	9/8-9/10
Chapter 2 – Assistant Bookkeeper – Recording Phase of Accounting	Cash Payments, Purchases returns and allowances, payroll taxes recorded, cash receipts transactions (Review of Accounting 1 needed for Accounting 2)	Analyzing and journalizing transactions into the correct journal.	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	problems 2-1, 2-1, 2-3, 2-4, 2-5, define vocabulary and answer questions	Packet, quiz, test	9/13-9/28
Reinforcement Activity	Review above	Same as chapters 1 and 2	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	Review of chapters 1-2 work done on computer	Reinforcement	9/29-10/15
Chapter 3- Full Charge Bookkeeper – Summarizing and Reporting Phase of Accounting	Financial statements: work sheet, income statement, capital statement, balance sheet. Adjusting and closing entries	Prepare work sheets with adjustments, using the work sheet prepare the remaining financial statements. Analyze adjustments needed and prepare adjusting and closing entries	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	problems 3-1, 3-2, 3-3, 3-4, 3-5, 3-5, 3-7 define vocabulary and answer questions	Packet, quiz, test	10/18-11/4
Chapter 5 – Forming a Partnership	Nature of partnerships, partnership agreements, entries recorded to start partnership, admit new partners, etc.	Identify concepts and practices related to forming a partnership, record entries to form a partnership and also to admit new partners in various situations	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	problems 5-1, 5-2, 5-3, 5-4, 5-5 define vocabulary and answer questions	Packet, quiz	11/5-11/16
Chapter 6 – Dividing Partnership Earnings	Division of net income and net loss in a variety of situations	Identify concepts and practices related to dividing partnership earnings. Prepare distribution of net income statement and recording necessary closing entries	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	problems 6-1, 6-2, 6-3, 6-4, 6-5 define vocabulary and answer questions	Packet, Problem 6-m, quiz	11/17-11/23
Chapter 7 – End-of-Fiscal-Period Work for a Partnership	Work sheet with multiple adjustments, income statement, distribution of net income statement, capital statement, balance sheet	Identify concepts and practices related to end-of-period-fiscal period work for a partnership. Prepare all required financial statements	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	problems 7-1, 7-2, 7-3, 7-4, 7-r define vocabulary and answer questions	Packet, quiz, test	12/1-12/10

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<b>Topics ( Unit Title or Organizing Idea )</b>	<b>Concepts ( Understandings )</b>	<b>Skills ( What students need to be able to do )</b>	<b>Standard / Progress Indicator (s)</b>	<b>Activities</b>	<b>Major Assessments ( Tests, projects, performances, etc. )</b>	<b>Time Frame ( Number of Weeks )</b>	
Chapter 8 – Accounts Payable Clerk – Recording Purchases and Cash Payments	Corporations, special journals, recording purchases on account, using a purchases journal, recording cash payments using a cash payment journal, recording transactions using a general journal, preparing a schedule of accounts payable	Figuring petty cash, cash short/over, replenish a petty cash fund, journalizing and posting purchases on account, journalizing and posting cash payments journal, record purchases returns and allowance, recording purchases discounts, record burying supplies on account	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	problems 8-1, 8-3, 8-5, 8-r, 8-c define vocabulary and answer questions	Packet, problem 8-m, quiz, test	12/13-12/23	
Chapter 9 – Accounts Receivable Clerk – Recording Sales and Cash Receipts	Recording sales on account using a sales journal, recording cash receipts, using a cash receipts journal, recording transactions using a general journal, prepare a schedule of account receivable, order of posting from special journals	Journalize and post sales on account transactions, journalize and post cash receipts, journalize sales returns and allowance transactions, journalize and post sales discounts, journalize correcting entries, prove cash	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	problems 9-1, 9-3, 9-r define vocabulary and answer questions	Packet, problem 9-m, quiz, test	1/3-1/21	
Chapter 10 – Payroll Clerk – Figuring and Recording Payroll Data	Payroll time cards, payroll taxes, payroll register, payroll checks, employee earning records	Figure employee earnings, complete payroll time cards, prepare semimonthly payroll, prepare employee earning record, figure piece work wages	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	Problems 10-1, 10-2, 10-3, 10-4, 10-5 define vocabulary and answer questions	Packet, problem 10-m, quiz, test	2/1-2/2	
Chapter 11 – Jr Accountant - Financial Reporting for a Departmentalized Business	Interim departmental statements of gross profit; work sheet and financial statements for departmentalized businesses; adjusting and closing entries and post-closing trial balances	Identify concepts and practices related to end-of-period work for a departmentalized business, complete selected interim and end-of-period work for departmentalized businesses.	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	11-1, 11-2, 11-3, 11-4, 11-5, 11-6, 11-7, 11-8, 11-9, define vocabulary and answer questions	Packet, problem 11-m, quiz, test	2/11-3/3	
Chapter 15 – Accounting for Uncollectible Accounts	Estimating and recording uncollectible accounts expense, canceling uncollectible accounts receivable, collecting written-off accounts receivable	Estimate uncollectible accounts, analyze adjustment for uncollectible accounts, enter adjustment on work sheet, journalize and post adjustment, journalize and post written-off account, journalize collection of written-off account	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	15-1, 15-2, 15-3, 15-4, 15-8, define vocabulary and answer questions	Packet, problem 15-m, quiz,	3/20-3/22	
Chapter 16 – Accounting for Plant Assets	Buying and recording plant assets, effects of depreciation on plant assets, calculating depreciation expense, preparing plant asset record, accounts affecting valuation of plant assets, recording depreciation expense, and disposing of a plant asset	Journalize buying assets, calculate depreciation expense for year, calculate depreciation expense for partial year, analyze adjustment for depreciation expense, sell plant asset, figure book value	1-c, 2-e 3a-d, 4-e 5-a, 6-a-d	16-1, 16-3, 16-4, define vocabulary and answer questions	Packet, problem 16-m, quiz,	3/23-3/31	

