

**SENECA HIGH SCHOOL
ACCOUNTING 1**

CURRICULUM MAP

BUSINESS/COMPUTER EDUCATION

UNIT 1	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS	
The World of Accounting	What role does accounting play in the free enterprise system?	Exploring the World of Business Accounting: The Universal Language of Business	*Describe profit, risk-taking, and entrepreneur *Describe service, merchandising, and manufacturing businesses *Compare the sole proprietorship, partnership, and corporate forms of business *List the advantages and disadvantages of each form of business organization *Describe the purpose of accounting *Explain financial and management accounting *Describe the basic accounting assumptions	
FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY		ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Free enterprise system Entrepreneur Service business Manufacturing business Partnership Charter GAAP Business entity Going concern Manual/computerized account system Financial/management accounting	Profit and loss Capital Merchandising business Sole proprietorship Corporation Accounting system Financial reports Accounting period	Attitude Incurs Sufficient Fundamental Volume Specific

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit	--read sample resumes	--create a resume	Accounting book Web links for resumes
STANDARDS	CCSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 9-10.1, 4, 5 Writing in History, SS, Science, and Technical Subjects 9-10.2, 9		I.A.2 I.B.5 I.C.4 II.A.13 II.A.14

**SENECA HIGH SCHOOL
ACCOUNTING 1**

CURRICULUM MAP

BUSINESS/COMPUTER EDUCATION

UNIT 2	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS		
Business Transactions and the Accounting Equation	Why is understanding the accounting equation crucial to understanding the condition of any business?	Property and Financial Claims Transactions that Affect Owner's Investment, Cash, Credit, Revenue, Expense, Withdrawals by Owner	*Describe the relationship between property and financial claims *Explain the meaning of the term <i>equities</i> as it is used in accounting *List and define each part of the accounting equation *Learn how businesses use accounts *Demonstrate the effects of transactions on the accounting equation *Check the balance of accounting equation after a business transaction has been analyzed and recorded		
FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY		ACADEMIC VOCABULARY	
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Property Credit Assets Owner's Equity Accounting Equation Account Accounts Payable On Account Expense	Financial Creditor Equities Liabilities Business Transaction Accounts Receivable Investment Revenue Withdrawal	Funds Acquire Eventually Transfer Generate Conduct	

CONTENT TASKS		READING TASKS		WRITING TASKS		MATERIALS USED	
--chapter review sheet --problems at the end of the unit		--read 2 financial news articles online		--compare two articles in a one-page paper		Accounting book Web links for newspaper articles	
STANDARDS	CCSSELA		CCSSM		NBEA		
	Reading in Science and Technical Subjects 9-10.1, 4, 5 Writing in History, SS, Science, and Technical Subjects 9-10.2, 9		9-12.N.Q1		I.C.3 I.A.9 IV.G.1 V.A.2		

SENECA HIGH SCHOOL		CURRICULUM MAP		BUSINESS/COMPUTER EDUCATION	
ACCOUNTING 1					
UNIT 3	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS		
Transactions that Affect Assets, Liabilities, and Owner's Capital	Why would a business need to balance the money it's earning with the money it's spending? What would happen to a business if good financial records weren't kept?	Accounts and the Double-Entry Accounting Equation Applying the Rules of Debit and Credit	<ul style="list-style-type: none"> *Describe the chart of accounts *Explain the purpose of double-entry accounting *Use T accounts to analyse transactions that affect assets, liabilities, and the owner's capital account *Prepare a chart of accounts *Identify the normal balances of accounts *Use T accounts to illustrate the rules of debit and credit *Calculate the account balances after recording business transactions 		
FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY		ACADEMIC VOCABULARY	
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Chart of Accounts Double-entry accounting Credit Normal balance	Ledger Debit T account	Physical Exceed Method Demonstrate	
CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED		

--chapter review sheet --problems at the end of the unit	--Research the role of double-entry accounting system	--create a one-page essay defining the system and how it gets its name	Accounting book Web links
STANDARDS	CCSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 9-10.3, 4, 6	9-12.N.Q1	I.A.2 I.C.3 II.A.9 V.A.7

SENECA HIGH SCHOOL ACCOUNTING 1	CURRICULUM MAP	BUSINESS/COMPUTER EDUCATION
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UNIT 4	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS	
Transactions that Affect Revenue, Expenses, and Withdrawals	Why is it important for businesses to monitor financial changes in the short-term?	Relationship of Revenue, Expenses, and Withdrawals to Owner's Equity Applying the rules of debit and credit to revenue, expenses, and withdrawals transactions	*Explain the difference between permanent accounts and temporary accounts *List and apply the rules of debit and credit for revenue, expense, and withdrawals accounts *Use T six-step method to analyse transactions affecting revenue, expense, and withdrawals accounts *Test a series of transactions for equality of debits and credits	
FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY		ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Temporary accounts Permanent accounts Revenue Recognition		Equipped Process Task

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

STANDARDS	CCSSELA	CCSSM	NBEA
		9-12.S.MD.5	I.A.2 I.C.2 II.A.9 IV.E.1

SENECA HIGH SCHOOL ACCOUNTING 1	CURRICULUM MAP	BUSINESS/COMPUTER EDUCATION
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UNIT 5	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS
Recording Transactions in a General Journal	Why might a business need to refer to a journal entry about a transaction?	The Accounting Cycle Recording Transactions in the General Journal	<ul style="list-style-type: none"> *Explain the first three steps in the accounting cycle *Give and describe several examples of source documents *Explain the purpose of journalizing *Apply information from source documents *Describe the steps to make a general journal entry *Make general journal entries *Correct errors in general journal entries

FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY	ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Accounting cycle Invoice Memorandum Journal Fiscal year General journal	Source document Receipt Check Stub Journalizing Calendar year Occur Affect Manual

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit	--read and analyze various source documents	--create sample source documents to go with different transactions	Accounting book

STANDARDS	CCSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 9-10.3, 4, 5		I.A.2 I.C.4 V.A.2 VI.A.2

SENECA HIGH SCHOOL ACCOUNTING 1	CURRICULUM MAP	BUSINESS/COMPUTER EDUCATION
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UNIT 6	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS	
Posting Journal Entries to General Ledger Accounts	Why is the general ledger important to the success of a business? Why is the general ledger the best tool for tracking finances?	The General Ledger The Posting Process Preparing a Trial Balance	*Explain the purpose of the general ledger *Describe the steps in the posting process *Post general journal entries *Prepare a trial balance *Locate and correct trial balance errors *Record correcting entries in the general journal	
FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY		ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Posting Ledger account forms Trial balance Slide Error	General Ledger Proving the ledger Transposition Error Correcting Entry	Vary Impact Summarize Assurance Error

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit	--research accounting software packages	--compare and contrast software packages	Accounting book Web links for writing assignment

STANDARDS	CCSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 9-10.3-6	9-12.A.REI.1	I.B.2 I.B.3 I.C.4 VI.B/1

SENECA HIGH SCHOOL ACCOUNTING 1	CURRICULUM MAP	BUSINESS/COMPUTER EDUCATION
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UNIT 7	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS
The Six-Column Worksheet	Why is the six-column worksheet an important accounting tool?	<p>Preparing the Worksheet</p> <p>Completing the Worksheet</p>	<p>*Explain the purpose of the six-column worksheet</p> <p>*Describe the parts of a six-column worksheet</p> <p>*Prepare a six-column worksheet</p> <p>*Calculate net income and net loss</p>

FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY	ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Worksheet Ruling Matching principle Net income Net loss	Period Imply Compute Accurate

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit	--research the role of money in civilization	--create PowerPoint presentation on the findings	Accounting book Web links Microsoft PowerPoint

STANDARDS	CCSSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 9-10.3-6 Writing in History, SS, Science, and Technical Subjects 9-10.7, 9	9-12.N.Q1	I.C.4 VI.A.2 VII,B.2 VI.B.3

**SENECA HIGH SCHOOL
ACCOUNTING 1**

CURRICULUM MAP

BUSINESS/COMPUTER EDUCATION

UNIT 8	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS
Financial Statements for a Sole Proprietorship	What is the basis for making good financial decisions?	<p>The Income Statement</p> <p>The Statement of Changes in Owner's Equity</p> <p>The Balance Sheet and Statement of Cash Flows</p>	<p>*Explain the purpose of the income statement</p> <p>*Prepare an income statement</p> <p>*Explain the purpose of the statement of changes in owner's equity</p> <p>*Prepare a statement of changes in owner's equity</p> <p>*Explain the purpose of a balance sheet</p> <p>*Prepare a balance sheet</p> <p>*Explain the purpose of the statement of cash flows</p> <p>*Explain ratio analysis and computer ratios</p>

FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY	ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	<p>Statement of changes in owner's equity</p> <p>Financial statements Income statement</p> <p>Balance sheet Report form</p> <p>Statement of cash flows Ratio analysis</p> <p>Profitability ratio Profitability ratio</p> <p>Return on sales Current assets</p> <p>Current liabilities Working capital</p> <p>Liquidity ratio Current ratio</p> <p>Quick ratio</p>	<p>Evaluate</p> <p>Illustrates</p> <p>Available</p> <p>Converted</p>

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit	--Obtain financial statements for a company online and analyze the statements using ratio analysis	--Create a PowerPoint presentation on the financial position of the company	Accounting book Web links Microsoft PowerPoint

STANDARDS	CCSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 9-10.3-6, 9 Writing in History, SS, Science, and Technical Subjects 9-10.2, 7	9-12.A.REI.1	I.C.4 II.A.7 III.A.4 V.A.10

SENECA HIGH SCHOOL ACCOUNTING 1	CURRICULUM MAP	BUSINESS/COMPUTER EDUCATION
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UNIT 9	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS
Completing the Accounting Cycle for a Sole Proprietorship	What activities have to be done at the end of an accounting period and why is it important to the business?	Preparing Closing Entries Posting Closing Entries and Preparing a Post-Closing Trial Balance	*Explain why it is necessary to update accounts through closing entries *Explain the purpose of the Income Summary account *Explain the relationship between the Income Summary account and the capital account *Analyze and journalize the closing entries *Post to the closing entries to the general ledger *Prepare a post-closing trial balance

FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY	ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Closing entries Income Summary account Compound entry Post-closing trial balance	Similarly Procedure Require

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

STANDARDS	CCSSELA	CCSSM	NBEA
		9-12.N.Q.1	I.B.1 VI.A.9 V.A.11 VI.A.2

**SENECA HIGH SCHOOL
ACCOUNTING 1**

CURRICULUM MAP

BUSINESS/COMPUTER EDUCATION

UNIT 10	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS	
Cash Controls and Banking Activities	How do banks help us manage our money?	Banking Procedures Reconciling the Bank Statement	*Describe the internal controls used to protect cash *Describe the forms needed to open and use a checking account *Record information in check stubs *Prepare a check *Prepare a bank deposit *Reconcile a bank statement *Journalize and post entries relating to bank service charges *Describe the uses of the electronic fund transfer system	
FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY		ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Internal controls Checking account Depositor Deposit slip Blank endorsement Special endorsement Restrictive endorsement Voiding a check Canceled checks Outstanding checks Outstanding deposits Bank service charge Stop payment order Reconciling the bank statement Electronic funds transfer system (EFTS) Automated teller machine (ATM)	External controls Check Signature card Endorsement Payee Drawee Drawer Bank statement Imaged checks Check 21 Bankcard NSF check Postdated check	Reliable Issue Funds

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit	--Read and analyze different bank statements		Accounting book Web links for resumes

STANDARDS	CCSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 9-10.3-6	9-12.N.Q.1	I.C.3 I.C.4 VI.A.1 VI.A.2

**SENECA HIGH SCHOOL
ACCOUNTING 1**

CURRICULUM MAP

BUSINESS/COMPUTER EDUCATION

UNIT 11	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS	
Accounting for a Payroll System	What safeguards do employers use to ensure that employee payrolls are accurate and protected? What responsibilities does an employer accept in the payroll process?	Payroll Accounting Payroll Liabilities and Tax Records	<ul style="list-style-type: none"> *Explain the importance of accurate payroll records *Compute gross pay using different methods *Explain and compute employee-paid withholdings *Compute net pay *Prepare payroll registers *Explain the methods of distributing payroll funds *Prepare an employee's earnings record *Record payroll transactions in the general journal *Describe the employer's payroll taxes *Compute and complete payroll tax expense forms *Record the payment of tax liabilities in the general journal *Complete payroll tax reports 	
FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY		ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Payroll Payroll clerk Salary Time card Electronic badge readers Overtime rate Withholding allowance Payroll register Direct deposit Accumulated earnings Unemployment taxes Payroll Tax Expense Form 8109 Employee's earnings record Federal Unemployment Tax Act (FUTA) State Unemployment Tax Act (SUTA)		Pay Period Gross earnings Wage Commission Piece rate Deduction 401K plan Net Pay Salaries expense Form 941 Form W-3 Form 940 Form W-2 Percentage Synonym Range Appropriate Federal Temporary Interval Annual

		Electronic Federal Tax Payment Systems (EFTPS)	
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CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit	--Read and identify different types of payroll and tax forms		Accounting book

STANDARDS	CCSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 9-10.3-6	9-12.N.Q.1	I.C.1 I.C.5 VI.A.2 VI.B.1 VII.C.1 VII.C.2 VII.C.3