

Wilson Area High School Planned Course Guide

Title of Planned Course: Accounting 2

Subject Area: Business

Grade Level: 10-12

Course Description:

This course will build on basic principles learned in Accounting I. In addition to the review of basic procedures of manual accounting systems, the computer is used extensively for accounts receivable, accounts payable, and general ledger accounting. Emphasis is placed on the analysis of accounting data by managers and others involved in making day-to-day business decisions.

Time/Credit for this Course: Full Year / 1 Credit

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Wilson Area School District Planned Course Materials

Course Title: Accounting 2

Textbook: Century 21 Accounting: General Journal 7th Ed. (Title)
South-Western (Century 21) (Publisher)
2000 (Copyright Date)
www.swep.com (Web Address)

Supplemental Books: Century 21 Accounting: General Journal Working Papers
Chapters 18-26

Century 21 Accounting: General Journal Study Guide and
Recycling Problem Working Papers

Teacher Resources: Century 21 Accounting: General Journal Chapter and Cycle
Tests

Curriculum Map

August: Accounting 1 Review

September: Accounting 1 Review / Purchases and Cash Payments

October: Sales and Cash Receipts / Reinforcement Activity

November: Reinforcement Activity / Uncollectible Accounts

December: Uncollectible Accounts / Depreciation

January: Inventory / Notes and Interest

February: Notes and Interest / Accrued Revenue and Expenses

March: Dividends and a Work Sheet / End-of-Fiscal-Period Work for a Merchandising Business Organized as a Corporation

April: End-of-Fiscal-Period Work for a Merchandising Business Organized as a Corporation

May: End-of-Fiscal-Period Work Reinforcement / Putting Green Golf Supply

June: Putting Green Golf Supply & Final Presentation

Curriculum Scope and Sequence

Planned Course: Accounting 2

Unit: Accounting 1 Review (Unit 1)

Time Frame: 2 Weeks

State Standards: 2.1.3 ABCKL, 2.1.8 A, 2.2.5 AI, 2.2.8 A, 2.5.8 B, 1.2.8 A, 1.6.11 A-E, 13.1.8 FH, 13.1.11 A.

Essential Content/Objectives: At the end of the unit, students will be able to:

- Demonstrate their knowledge of Accounting 1 material
- Demonstrate competency in using the Automated Accounting program through the completion of an Accounting 1 level computer simulation
- Define the vocabulary terms learned in Accounting 1
- Discuss the concepts learned in Accounting 1 by providing detailed descriptions of specific tasks completed in Accounting 1

Core Activities: Students will complete/participate in the following

- Accounting 1 Computer Simulation – Fitness Junction.

Extensions:

- Give a presentation, including visual aids on a topic learned in Accounting 1
- Teach a lesson to classmates on a topic learned in Accounting 1
- Complete computer simulation with minimal help of a teacher; demonstrate for classmates how to use different controls and features of Automated Accounting
- Find and discuss a current event related to accounting

Remediation:

- Create flash cards for the vocabulary terms related to Accounting 1
- Discuss with partners concepts learned in Accounting 1 while taking notes
- Work along with the teacher to complete the Automated Accounting Simulation – Fitness Junction
- Print class notes and a review worksheet for Accounting 1 material
- Additional practice of concepts learned in Accounting 1

Instructional Methods:

- Direct instruction
- Guided and independent reading
- Large and small group discussion and activities
- Independent practice and projects
- Simulations

Materials & Resources:

- Teacher generated guided notes
- Accounting working papers
- Accounting recycling working papers
- Internet Explorer
- Automated Accounting

Assessments:

- **Formative:**
 - Observation
 - Multi-level questioning
 - Discussions
 - Class assignments
 - Homework assignments
 - Quizzes
- **Summative:**
 - Chapter quizzes
 - Projects
 - Tests
 - Unit test

Curriculum Scope and Sequence

Planned Course: Accounting 2

Unit: Recording Purchases and Cash Payments (Unit 2)

Time Frame: 2-3 Weeks

State Standards: 2.1.3 ABCKL, 2.1.8 A, 2.2.5 AI, 2.2.8 A, 2.5.8 B, 1.2.8 A, 1.6.11 A-E, 13.1.8 FH, 13.1.11 A.

Essential Content/Objectives: At the end of the unit, students will demonstrate the use of a purchases journal and cash payments journal to record transactions by being able to:

- Describe a corporation, how it is formed, advantages and disadvantages, shareholders, capital stock, dividends, retained earnings, and provide examples of corporations
- Define the vocabulary terms related to purchases and cash payments
- Identify concepts and practices related to purchases and cash payments
- Record purchases on account and post using a purchases journal
- Record purchases transactions using a cash payments journal
- Record petty cash and post using a cash payments journal
- Record purchases returns and allowances and post using a general journal
- Complete transactions related to purchases and cash payments using Automated Accounting.

Core Activities: Students will complete/participate in the following:

- Workbook practice
- Mock petty cash demonstration/role playing
- Use Automated Accounting software

Extensions:

- Give a presentation on a corporation including basic information of what it does, financial information, stock information, and recent event(s)
- Demonstrate the use of petty cash in a role-play activity
- Have students talk to business owners about merchandise that must be returned to vendors and how that is reflected in their accounting records
- Have students prepare and teach a lesson to classmates related to purchases and cash payments
- Complete Application Problem 18-6 and the Mastery Problem using Automated Accounting without teacher assistance
- Complete the Challenge Problem in the working papers
- Find and discuss a current event related to accounting
- Introduce students to business ethics and what it means in terms of being an accountant
- Complete an internet activity using www.kbb.com, comparing invoice price and market price.

Remediation:

- Create flash cards for the vocabulary terms related to corporations, purchases and cash payments
- Work with groups to complete the concepts learned in this chapter
- Create a list of advantages and disadvantages of a operating as a corporation
- Complete a write-up about a corporation with basic information about the business, financial information, and stock information
- Work along with the teacher to complete work using Automated Accounting
- Print class notes and a review worksheet
- Additional practice for journalizing transactions from the unit

Instructional Methods:

- Direct instruction
- Guided and independent reading
- Large and small group discussion and activities
- Independent practice and projects
- Simulations

Materials & Resources:

- Teacher generated guided notes
- Accounting working papers
- Accounting recycling working papers
- Internet Explorer
- Automated Accounting

Assessments:

- **Formative:**
 - Observation
 - Multi-level questioning
 - Discussions
 - Class assignments
 - Homework assignments
 - Quizzes
- **Summative:**
 - Chapter quizzes
 - Projects
 - Tests
 - Unit test

Curriculum Scope and Sequence

Planned Course: Accounting 2

Unit: Recording Sales and Cash Receipts (Unit 3)

Time Frame: 2-3 Weeks

State Standards: 2.1.3 ABCKL, 2.1.8 A, 2.2.5 AI, 2.2.8 A, 2.5.8 B, 1.2.8 A, 1.6.11 A-E, 13.1.8 FH, 13.1.11 A.

Essential Content/Objectives: At the end of the unit, students will demonstrate the use of a sales journal and cash receipts journal to record transactions by being able to:

- Define the vocabulary terms related to sales and cash receipts
- Identify concepts and practices related to sales and cash receipts
- Record sales on account and post using a sales journal
- Record cash receipts and post, using a cash receipts journal
- Record sales returns and allowances and correcting entries using a general journal
- Record transactions for international sales
- Discuss the concept of going global with a company
- Complete transactions related to purchases and cash payments using Automated Accounting.

Core Activities: Students will complete/participate in the following:

- Workbook practice
- Role playing regarding calculating discounts
- Use Automated Accounting software

Extensions:

- Give a presentation about an international company
- Demonstrate the use of petty cash in a role-play activity
- Have students talk to business owners about merchandise that is returned by customers and how that is reflected in their accounting records
- Have students prepare and teach a lesson to classmates related to sales and cash receipts
- Complete Application Problem 19-5 and the Mastery Problem using Automated Accounting without teacher assistance
- Complete the Challenge Problem in the working papers
- Find and discuss a current event related to accounting or international corporations
- Have students research and present a well-known accounting scandal that took place in a corporation
- Complete an internet activity using www.iccwbo.org, to learn more about international trade
- Provide a presentation about an international company

Remediation:

- Create flash cards for the vocabulary terms related to sales and cash receipts
- Work with groups to complete the concepts learned in this chapter
- Create a list of advantages and disadvantages of a operating as an international corporation
- Complete a write-up about an international corporation
- Work along with the teacher to complete work using Automated Accounting
- Print class notes and a review worksheet
- Additional practice for journalizing transactions from the unit

Instructional Methods:

- Direct instruction
- Guided and independent reading
- Large and small group discussion and activities
- Independent practice and projects
- Simulations

Materials & Resources:

- Teacher generated guided notes
- Accounting working papers
- Accounting recycling working papers
- Internet Explorer
- Automated Accounting

Assessments:

- **Formative:**
 - Observation
 - Multi-level questioning
 - Discussions
 - Class assignments
 - Homework assignments
 - Quizzes
- **Summative:**
 - Chapter quizzes
 - Projects
 - Tests
 - Unit test

Curriculum Scope and Sequence

Planned Course: Accounting 2

Unit: Special Journals Transactions Reinforcement (Unit 4)

Time Frame: 1-2 Weeks

State Standards: 2.1.3 ABCKL, 2.1.8 A, 2.2.5 AI, 2.2.8 A, 2.5.8 B, 1.2.8 A, 1.6.11 A-E, 13.1.8 FH, 13.1.11 A.

Essential Content/Objectives: At the end of the unit, students will complete an activity journalizing and posting transactions involving the use of all journals by being able to:

- .Record and post transactions related to purchases on account using a purchases journal
- Record and post transactions related to cash payments using a cash payments journal
- Record and post transactions related to sales on account using a sales journal
- Record and post transactions related to cash receipts using a cash receipts journal
- Record and post other transactions in a general journal
- Prove cash
- Prepare a schedule of accounts receivable and a schedule of accounts payable.

Core Activities: Students will complete/participate in the following:

- Using Automated Accounting without teacher assistance
- Instruct sections of the activity for classmates
- Participate in Accounting Monopoly.

Remediation:

- Complete using Automated Accounting in groups or with teacher assistance
- Complete using working papers individually, in groups, or with teacher assistance

Instructional Methods:

- Direct instruction
- Guided and independent reading
- Large and small group discussion and activities
- Independent practice and projects
- Simulations

Materials & Resources:

- Teacher generated guided notes
- Accounting working papers
- Accounting recycling working papers
- Internet Explorer
- Automated Accounting

Assessments:

- **Formative:**
 - Observation
 - Multi-level questioning
 - Discussions
 - Class assignments
 - Homework assignments
 - Quizzes
- **Summative:**
 - Chapter quizzes
 - Projects
 - Tests
 - Unit test

Curriculum Scope and Sequence

Planned Course: Accounting 2

Unit: Accounting for Uncollectible Accounts Receivable (Unit 5)

Time Frame: 1-2 Weeks

State Standards: 2.1.3 ABCKL, 2.1.8 A, 2.2.5 AI, 2.2.8 A, 2.5.8 B, 1.2.8 A, 1.6.11 A-E, 13.1.8 FH, 13.1.11 A.

Essential Content/Objectives: At the end of the unit, students will demonstrate the use of a general journal and a cash receipts journal when accounting for uncollectible accounts by being able to:

- Define the vocabulary terms related to uncollectible accounts
- Identify concepts and practices related to uncollectible accounts
- Calculate, journalize, and post estimated uncollectible accounts expense
- Journalize and post entries related to writing off and collecting uncollectible accounts receivable
- Complete transactions related to uncollectible accounts using Automated Accounting.

Core Activities: Students will complete/participate in the following:

- Workbook practice
- Group work in calculating uncollectable accounts (simulation/case study)
- Use Automated Accounting software

Extensions:

- Have students talk to business owners about uncollectible accounts from customers and how that is reflected in their accounting records
- Have students prepare and teach a lesson to classmates related to uncollectible accounts
- Complete Application Problem 20-3 and the Mastery Problem using Automated Accounting without teacher assistance
- Complete the Challenge Problem in the working papers
- Find and discuss a current event related to accounting
- Have students complete a lesson involving business ethics and moral behavior using the following website, <http://www.bized.co.uk/educators/16-19/business/external/lesson/ethics.htm>
- Complete an internet activity using www.safeway.com, and locate the annual report, to learn more about uncollectible accounts for corporations

Remediation:

- Create flash cards for the vocabulary terms related to uncollectible accounts
- Work with groups to complete the concepts learned in this chapter
- Create a list of reasons for why a customer might not pay a business the money they owe
- Work along with the teacher to complete work using Automated Accounting
- Print class notes and a review worksheet
- Additional practice for journalizing transactions from the unit

Instructional Methods:

- Direct instruction
- Guided and independent reading
- Large and small group discussion and activities
- Independent practice and projects
- Simulations

Materials & Resources:

- Teacher generated guided notes
- Accounting working papers
- Accounting recycling working papers
- Internet Explorer
- Automated Accounting

Assessments:

- **Formative:**
 - Observation
 - Multi-level questioning
 - Discussions
 - Class assignments
 - Homework assignments
 - Quizzes
- **Summative:**
 - Chapter quizzes
 - Projects
 - Tests
 - Unit test

Curriculum Scope and Sequence

Planned Course: Accounting 2

Unit: Accounting for Plant Assets and Depreciation (Unit 6)

Time Frame: 2-3 Weeks

State Standards: 2.1.3 ABCKL, 2.1.8 A, 2.2.5 AI, 2.2.8 A, 2.5.8 B, 1.2.8 A, 1.6.11 A-E, 13.1.8 FH, 13.1.11 A.

Essential Content/Objectives: At the end of the unit, students will demonstrate their understanding of plant assets and depreciation through discussions, calculations, and recording transactions using various accounting forms and journals by being able to:

- Define the vocabulary terms related to plant assets, depreciation, and property tax
- Identify concepts and practices related to plant assets, depreciation, and property tax
- Record the buying of a plant asset and the paying of property tax
- Calculate depreciation expense and book value using the straight-line method of depreciation
- Prepare plant asset records and journalize annual depreciation expense
- Record entries related to disposing of plant assets
- Calculate depreciation expense using the double declining-balance method of depreciation
- Complete transactions related to plant assets, depreciation, and property tax using Automated Accounting

Core Activities: Students will complete/participate in the following:

- Workbook practice
- Individual and group practice activities
- Use Automated Accounting software

Extensions:

- Have students interview an adult about depreciation and property taxes and report their findings to the class
- Have students talk to business owners about plant assets and depreciation and how that is reflected in their accounting records
- Have students prepare and teach a lesson to classmates related to plant assets, depreciation, and property tax
- Complete Application Problem 21-2 and the Mastery Problem using Automated Accounting without teacher assistance
- Complete the Challenge Problem in the working papers
- Find and discuss a current event related to accounting
- Have students complete a lesson involving a topic not discussed involving business ethics or business ethics cases
- Complete an internet activity using www.lvarmls.com, locate a house that you would want to buy and view the property taxes involved

- Complete an activity related to comparing new and used car prices using www.kbb.com

Remediation:

- Create flash cards for the vocabulary terms related to plant assets, depreciation, and property tax
- Work with groups to complete the concepts learned in this chapter
- Create a list of plant assets
- Work along with the teacher to complete work using Automated Accounting
- Print class notes and a review worksheet
- Additional practice for completing accounting forms and journalizing transactions from the unit

Instructional Methods:

- Direct instruction
- Guided and independent reading
- Large and small group discussion and activities
- Independent practice and projects
- Simulations

Materials & Resources:

- Teacher generated guided notes
- Accounting working papers
- Accounting recycling working papers
- Internet Explorer
- Automated Accounting

Assessments:

- **Formative:**
 - Observation
 - Multi-level questioning
 - Discussions
 - Class assignments
 - Homework assignments
 - Quizzes

Summative:

- Chapter quizzes
- Projects
- Tests
- Unit test

Curriculum Scope and Sequence

Planned Course: Accounting 2

Unit: Accounting for Inventory (Unit 7)

Time Frame: 2 Weeks

State Standards: 2.1.3 ABCKL, 2.1.8 A, 2.2.5 AI, 2.2.8 A, 2.5.8 B, 1.2.8 A, 1.6.11 A-E, 13.1.8 FH, 13.1.11 A.

Essential Content/Objectives: At the end of the unit, students will demonstrate their understanding of inventory through discussions, calculations, and recording transactions using various accounting forms and journals by being able to:

- Define the vocabulary terms related to inventory
- Identify concepts and practices related to inventory
- Prepare a stock record
- Determine the cost of merchandise inventory using the fifo, lifo, and weighted-average inventory costing methods
- Estimate the cost of merchandise inventory using the gross profit method of estimating inventory
- Complete transactions related to inventory using Automated Accounting.

Core Activities: Students will complete/participate in the following:

- Workbook practice
- Individual and group practice activities
- Use Automated Accounting software

Extensions:

- Have students talk to business owners about inventory and how that is reflected in their accounting records
- Have students prepare and teach a lesson to classmates related to inventory
- Discuss the importance of keeping an optimal amount of inventory in a business
- Complete Application Problem 22-1 and the Mastery Problem using Automated Accounting without teacher assistance
- Complete the Challenge Problem in the working papers
- Find and discuss a current event related to accounting
- Have students complete a lesson involving a topic not discussed involving business ethics or business ethics cases
- Complete an internet activity using Best Buy's annual report to learn more about inventory in the real world
- Have the students complete a lesson about electronic methods of inventory – bar codes

Remediation:

- Create flash cards for the vocabulary terms related to inventory
- Work with groups to complete the concepts learned in this chapter
- create a list of problems with having too much inventory and a list of problems with having too little inventory
- Work along with the teacher to complete work using Automated Accounting
- Print class notes and a review worksheet
- Additional practice for completing accounting forms and journalizing transactions from the unit

Instructional Methods:

- Direct instruction
- Guided and independent reading
- Large and small group discussion and activities
- Independent practice and projects
- Simulations

Materials & Resources:

- Teacher generated guided notes
- Accounting working papers
- Accounting recycling working papers
- Internet Explorer
- Automated Accounting

Assessments:

- **Formative:**
 - Observation
 - Multi-level questioning
 - Discussions
 - Class assignments
 - Homework assignments
 - Quizzes

Summative:

- Chapter quizzes
- Projects
- Tests
- Unit test

Curriculum Scope and Sequence

Planned Course: Accounting 2

Unit: Accounting for Notes and Interest (Unit 8)

Time Frame: 2-3 Weeks

State Standards: 2.1.3 ABCKL, 2.1.8 A, 2.2.5 AI, 2.2.8 A, 2.5.8 B, 1.2.8 A, 1.6.11 A-E, 13.1.8 FH, 13.1.11 A.

Essential Content/Objectives: At the end of the unit, students will demonstrate their understanding of notes and interest through discussions, calculations, and recording transactions using various accounting forms and journals by being able to:

- Define the vocabulary terms related to notes and interest
- Identify concepts and practices related to notes and interest
- Calculate interest and maturity dates for notes
- Analyze and record transactions for notes payable
- Analyze and record transactions for notes receivable
- Complete transactions related to notes and interest using Automated Accounting.

Core Activities: Students will complete/participate in the following:

- Workbook practice
- Individual and group practice activities
- Use Automated Accounting software

Extensions:

- Have students talk to an adult about signing a note and borrowing money from a bank
- Have students prepare and teach a lesson to classmates related to notes and interest
- Discuss the importance of using notes in the financial world
- Complete Application Problem 23-1 and the Mastery Problem using Automated Accounting without teacher assistance
- Complete the Challenge Problem in the working papers
- Find and discuss a current event related to accounting
- Have students complete a lesson involving a topic not discussed involving business ethics or business ethics cases
- Complete an internet activity involving shopping around for the best interest rates for a loan, and discuss the factors that may determine a person's interest rate
- Have students calculate payments on loans for both vehicle and houses

Remediation:

- Create flash cards for the vocabulary terms related to notes and interest
- Work with groups to complete the concepts learned in this chapter
- Provide a summary of the biggest advantage for using notes in the financial world
- Work along with the teacher to complete work using Automated Accounting
- Print class notes and a review worksheet
- Additional practice for completing accounting forms and journalizing transactions from the unit

Instructional Methods:

- Direct instruction
- Guided and independent reading
- Large and small group discussion and activities
- Independent practice and projects
- Simulations

Materials & Resources:

- Teacher generated guided notes
- Accounting working papers
- Accounting recycling working papers
- Internet Explorer
- Automated Accounting

Assessments:

- **Formative:**
 - Observation
 - Multi-level questioning
 - Discussions
 - Class assignments
 - Homework assignments
 - Quizzes

Summative:

- Chapter quizzes
- Projects
- Tests
- Unit test

Curriculum Scope and Sequence

Planned Course: Accounting 2

Unit: Accounting for Accrued Revenue and Expenses (Unit 9)

Time Frame: 2 Weeks

State Standards: 2.1.3 ABCKL, 2.1.8 A, 2.2.5 AI, 2.2.8 A, 2.5.8 B, 1.2.8 A, 1.6.11 A-E, 13.1.8 FH, 13.1.11 A.

Essential Content/Objectives: At the end of the unit, students will demonstrate their understanding of accrued revenue and expenses through discussions, calculations, and recording transactions using various accounting forms and journals by being able to:

- Define the vocabulary terms related to accrued revenue and expenses
- Identify concepts and practices related to accrued revenue and expenses
- Record adjusting, closing, and reversing entries for accrued revenue
- Record adjusting, closing, and reversing entries for accrued expenses
- Complete transactions related to notes and interest using Automated Accounting.

Core Activities: Students will complete/participate in the following:

- Workbook practice
- Individual and group practice activities
- Use Automated Accounting software

Extensions:

- Have students talk to an adult about performing a service and not getting paid until a later date and share with the class
- Have students prepare and teach a lesson to classmates related to accrued revenue and expenses
- Discuss the importance of accounting for accrued revenue and expenses
- Complete Application Problem 24-2 and the Mastery Problem using Automated Accounting without teacher assistance
- Complete the Challenge Problem in the working papers
- Find and discuss a current event related to accounting
- Have students complete a lesson involving a topic not discussed involving business ethics or business ethics cases
- Complete an internet activity using McDonald's annual report to learn about the section including Management Analysis and Discussion

Remediation:

- Create flash cards for the vocabulary terms related to accrued revenue and expenses
- Work with groups to complete the concepts learned in this chapter
- Discuss with a group and prepare a write-up including major reasons why it is important to account for accrued revenues and expenses
- Work along with the teacher to complete work using Automated Accounting
- Print class notes and a review worksheet

- Additional practice for completing accounting forms and journalizing transactions from the unit

Instructional Methods:

- Direct instruction
- Guided and independent reading
- Large and small group discussion and activities
- Independent practice and projects
- Simulations

Materials & Resources:

- Teacher generated guided notes
- Accounting working papers
- Accounting recycling working papers
- Internet Explorer
- Automated Accounting

Assessments:

- **Formative:**
 - Observation
 - Multi-level questioning
 - Discussions
 - Class assignments
 - Homework assignments
 - Quizzes

Summative:

- Chapter quizzes
- Projects
- Tests
- Unit test

Curriculum Scope and Sequence

Planned Course: Accounting 2

Unit: Distributing Dividends and Preparing a Work Sheet (Unit 10)

Time Frame: 2-3 Weeks

State Standards: 2.1.3 ABCKL, 2.1.8 A, 2.2.5 AI, 2.2.8 A, 2.5.8 B, 1.2.8 A, 1.6.11 A-E, 13.1.8 FH, 13.1.11 A.

Essential Content/Objectives: At the end of the unit, students will demonstrate their understanding of distributing dividends and preparing a work sheet through discussions, calculations, and recording transactions using various accounting forms and journals by being able to:

- Define the vocabulary terms related to distributing dividends and preparing a work sheet for a merchandising business organized as a corporation
- Identify concepts and practices related to distributing dividends and preparing a work sheet for a merchandising business organized as a corporation
- Journalize the declaration and payment of a dividend for a merchandising business organized as a corporation
- Plan end-of-fiscal-period adjustments for a merchandising business organized as a corporation
- Calculate federal income tax, plan an adjustment for federal income tax expense, and complete a work sheet
- Complete transactions related to notes and interest using Automated Accounting.

Core Activities: Students will complete/participate in the following:

- Workbook practice
- Individual and group practice activities
- Use Automated Accounting software

Extensions:

- Have students talk to an adult that owns stock and report their findings to the class
- Have students prepare and teach a lesson to classmates related to distributing dividends and preparing a work sheet for a merchandising business organized as a corporation
- Discuss the importance of preparing a work sheet
- Practice using the loan planner tool in Automated Accounting without teacher assistance
- Complete the Challenge Problem in the working papers
- Find and discuss a current event related to accounting or the stock market
- Have students complete a lesson involving a topic not discussed involving business ethics or business ethics cases
- Have students participate in a stock market activity, involving researching corporations and stock listings, and keeping track of stock prices throughout the unit

Remediation:

- Create flash cards for the vocabulary terms related to distributing dividends and preparing a work sheet
- Work with groups to complete the concepts learned in this chapter
- Discuss with a group and prepare a write-up including factors that affect stock prices
- Complete a notes sheet about reading stock listings
- Work along with the teacher to complete work using Automated Accounting
- Print class notes and a review worksheet
- Additional practice for completing accounting forms and journalizing transactions from the unit

Instructional Methods:

- Direct instruction
- Guided and independent reading
- Large and small group discussion and activities
- Independent practice and projects
- Simulations

Materials & Resources:

- Teacher generated guided notes
- Accounting working papers
- Accounting recycling working papers
- Internet Explorer
- Automated Accounting

Assessments:

- **Formative:**
 - Observation
 - Multi-level questioning
 - Discussions
 - Class assignments
 - Homework assignments
 - Quizzes
- **Summative:**
 - Chapter quizzes
 - Projects
 - Tests
 - Unit test

Curriculum Scope and Sequence

Planned Course: Accounting 2

Unit: Financial Statements and End-of-Fiscal-Period Entries for a Corporation (Unit 11)

Time Frame: 3-4 Weeks

State Standards: 2.1.3 ABCKL, 2.1.8 A, 2.2.5 AI, 2.2.8 A, 2.5.8 B, 1.2.8 A, 1.6.11 A-E, 13.1.8 FH, 13.1.11 A.

Essential Content/Objectives: At the end of the unit, students will demonstrate their understanding of financial statements and end-of-fiscal-period entries for a corporation through discussions, calculations, and recording transactions using various accounting forms and journals by being able to:

- Define the vocabulary terms related to financial statements for a merchandising business organized as a corporation
- Identify concepts and practices related to financial statements and end-of-fiscal-period entries for a merchandising business organized as a corporation
- Prepare and analyze an income statement for a merchandising business organized as a corporation
- Prepare a statement of stockholders' equity for a merchandising business organized as a corporation
- Prepare and analyze a balance sheet for a merchandising business organized as a corporation
- Record adjusting entries, closing entries, and reversing entries for a merchandising business organized as a corporation
- Complete transactions related to notes and interest using Automated Accounting.

Core Activities: Students will complete/participate in the following:

- Workbook practice
- Use Automated Accounting software

Extensions:

- Have students compare financial statements and end-of-fiscal-period work between a partnership and a corporation in a class discussion
- Have students prepare and teach a lesson to classmates related to financial statements and end-of-fiscal-period work
- Discuss the importance of analyzing financial statements and the decisions that can be made from those statements
- Complete Application Problem 26-1 and the Mastery Problem using Automated Accounting without teacher assistance
- Complete the Challenge Problem in the working papers
- Find and discuss a current event related to accounting
- Have students complete a lesson involving creating a code of ethics
- Complete an internet activity using Sear's annual report and analyze the company's financial statements

Remediation:

- Create flash cards for the vocabulary terms related to financial statements and end-of-fiscal-period work
- Work with groups to complete the concepts learned in this chapter
- Discuss with a group and prepare a write-up of the differences in end-of-fiscal-period work between a partnership and a corporation
- Work along with the teacher to complete work using Automated Accounting
- Print class notes and a review worksheet
- Additional practice for completing accounting forms and journalizing transactions from the unit

Instructional Methods:

- Direct instruction
- Guided and independent reading
- Large and small group discussion and activities
- Independent practice and projects
- Simulations

Materials & Resources:

- Teacher generated guided notes
- Accounting working papers
- Accounting recycling working papers
- Internet Explorer
- Automated Accounting

Assessments:

- **Formative:**
 - Observation
 - Multi-level questioning
 - Discussions
 - Class assignments
 - Homework assignments
 - Quizzes
- **Summative:**
 - Chapter quizzes
 - Projects
 - Tests
 - Unit test

Curriculum Scope and Sequence

Planned Course: Accounting 2

Unit: End-of-Fiscal-Period Work Reinforcement (Unit 12)

Time Frame: 1-2 Weeks

State Standards: 2.1.3 ABCKL, 2.1.8 A, 2.2.5 AI, 2.2.8 A, 2.5.8 B, 1.2.8 A, 1.6.11 A-E, 13.1.8 FH, 13.1.11 A.

Essential Content/Objectives: At the end of the unit, students will complete an activity involving all end-of-fiscal-period work for a merchandising business organized as a corporation by being able to:

- Prepare a work sheet for a corporation
- Prepare and analyze an income statement for a corporation
- Prepare a statement of stockholders' equity for a corporation
- Prepare and analyze a balance sheet for a corporation
- Journalize and post adjusting entries for a corporation
- Journalize and post closing entries for a corporation
- Prepare a post-closing trial balance for a corporation
- Journalize and post reversing entries for a corporation.

Core Activities: Students will complete/participate in the following:

- Use Automated Accounting without teacher assistance
- Instruct sections of the activity for classmates
- Participate in Accounting Monopoly
- Present all accounting concepts learned throughout the year.

Remediation:

- Complete using Automated Accounting in groups or with teacher assistance
- Complete using working papers individually, in groups, or with teacher assistance

Instructional Methods:

- Direct instruction
- Guided and independent reading
- Large and small group discussion and activities
- Independent practice and projects
- Simulations

Materials & Resources:

- Teacher generated guided notes
- Accounting working papers
- Accounting recycling working papers
- Internet Explorer
- Automated Accounting

Assessments:

- **Formative:**
 - Observation
 - Multi-level questioning
 - Discussions
 - Class assignments
 - Homework assignments
 - Quizzes
- **Summative:**
 - Chapter quizzes
 - Projects
 - Tests
 - Unit test

Curriculum Scope and Sequence

Planned Course: Accounting 2

Unit: Putting Green Golf Supply Simulation (Unit 13)

Time Frame: 2-3 Weeks

State Standards: 2.1.3 ABCKL, 2.1.8 A, 2.2.5 AI, 2.2.8 A, 2.5.8 B, 1.2.8 A, 1.6.11 A-E, 13.1.8 FH, 13.1.11 A.

Anchor(s) or Adopted Anchor:

Essential Content/Objectives: At the end of the unit, students will demonstrate their understanding of Accounting 2 principles by being able to:

- Record and post transactions in special journals from source documents
- Prepare schedules of accounts receivable and payable
- Prepare a work sheet
- Prepare financial statements
- Journalize and post adjusting and closing entries
- Prepare a post-closing trial balance
- Journalize and post reversing entries

Core Activities: Students will complete/participate in the following;

- Complete the Putting Green Golf Supply accounting simulation using Automated Accounting
- Formal presentation on an assigned Accounting II topic

Extensions:

- Complete using Automated Accounting without teacher assistance
- Have students instruct sections of the activity for classmates
- Have students participate in an accounting-based board game

Remediation:

- Complete using Automated Accounting in groups or with teacher assistance
- Complete using working papers individually, in groups, or with teacher assistance

Instructional Methods:

- Direct instruction
- Guided and independent reading
- Large and small group discussion and activities
- Independent practice and projects
- Simulations

Materials & Resources:

- Teacher generated guided notes
- Accounting working papers
- Automated Accounting
- Putting Green Golf Supply Simulation packets

Assessments:

- **Formative:**
 - Observation
 - Multi-level questioning
 - Discussions
 - Class assignments
 - Homework assignments
 - Quizzes
- **Summative:**
 - Chapter quizzes
 - Projects
 - Tests
 - Unit test