

ACCOUNTING II -- CURRICULUM MAP

	Content	Skills	Assessment	State Goals														
August	<ul style="list-style-type: none"> •Accounting Framework and Concepts •Recording Departmental Purchases and Cash Payments 	<ul style="list-style-type: none"> •Define accounting terms. •Identify the framework of accounting. •Describe how communication skills are important in reporting accounting information. •Describe how individuals make ethical business decisions. •Identify the forms of business organizations, how accounting standards are developed, and the applications of accounting concepts. •Identify accounting concepts and practices related to departmental purchases and cash payments. •Perform file maintenance. •Journalize and post departmental purchases and cash payments. •Reconcile a bank statement. 	Chapter 1 <ul style="list-style-type: none"> •SG 1 •P. 4-23, 1-2 Objective Test 1 Chapter 2 <ul style="list-style-type: none"> •SG 2, 2-1, 2-2, 2-3 •2-4, 2-5, 2-M •P. 27-49; 5-18 Problem Test 2	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">1.A.5a</td> <td style="width: 50%;">1.A.5b</td> </tr> <tr> <td>1.B.5a</td> <td>a.B.5b</td> </tr> <tr> <td>1.B.5c</td> <td>1.B.5d</td> </tr> <tr> <td>1.C.5a</td> <td>1.C.5b</td> </tr> <tr> <td>1.C.5d</td> <td>1.C.5f</td> </tr> <tr> <td>6.A.5</td> <td>6.B.4</td> </tr> <tr> <td>6.C.3a</td> <td>6.D.5</td> </tr> </table>	1.A.5a	1.A.5b	1.B.5a	a.B.5b	1.B.5c	1.B.5d	1.C.5a	1.C.5b	1.C.5d	1.C.5f	6.A.5	6.B.4	6.C.3a	6.D.5
1.A.5a					1.A.5b													
1.B.5a	a.B.5b																	
1.B.5c	1.B.5d																	
1.C.5a	1.C.5b																	
1.C.5d	1.C.5f																	
6.A.5	6.B.4																	
6.C.3a	6.D.5																	
What are the different forms of business organizations in accounting?																		
September	<ul style="list-style-type: none"> •Recording Departmental Sales and Cash Receipts •Calculating and Recording Departmental Payroll Data •Financial Reporting for a Departmentalized Business 	<ul style="list-style-type: none"> •Define accounting terms. •Identify concepts and practices related to: departmental sales and cash receipts, departmental payroll system, financial reporting for a departmentalized business. •Journalize and post departmental sales and cash receipts. •Prove Cash •Complete payroll records. •Journalize payroll transactions. •Prepare selected interim and end-of-fiscal-period work for a departmentalized business. •Analyze financial statements using selected component percentages. 	Chapter 3 <ul style="list-style-type: none"> •SG 3, 3-1, 3-2, 3-3, 3-M •P. 64-81; 25-36 Problem Test 3 Chapter 4 <ul style="list-style-type: none"> •SG 4, 4-1, 4-2, 4-3, 4-4, 4-5, 4-6, 4-7, 4-8, 4-M •P. 88-115; 49-72 Problem Test 4 Chapter 5 <ul style="list-style-type: none"> •SG 5, 5-1, 5-2, 5-3, 5-4, 5-6, 5-7, 5-M •P. 116-150; 73-100 Problem Test 5 Objective Test (2-5) Reinforcement 1, A	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">1.A.5a</td> <td style="width: 50%;">1.A.5b</td> </tr> <tr> <td>1.B.5a</td> <td>a.B.5b</td> </tr> <tr> <td>1.B.5c</td> <td>1.B.5d</td> </tr> <tr> <td>1.C.5a</td> <td>1.C.5b</td> </tr> <tr> <td>1.C.5d</td> <td>1.C.5f</td> </tr> <tr> <td>6.A.5</td> <td>6.B.4</td> </tr> <tr> <td>6.C.3a</td> <td>6.D.5</td> </tr> </table>	1.A.5a	1.A.5b	1.B.5a	a.B.5b	1.B.5c	1.B.5d	1.C.5a	1.C.5b	1.C.5d	1.C.5f	6.A.5	6.B.4	6.C.3a	6.D.5
1.A.5a					1.A.5b													
1.B.5a	a.B.5b																	
1.B.5c	1.B.5d																	
1.C.5a	1.C.5b																	
1.C.5d	1.C.5f																	
6.A.5	6.B.4																	
6.C.3a	6.D.5																	
What is departmentalized accounting?																		
October	<ul style="list-style-type: none"> •Review 	<ul style="list-style-type: none"> •Review 	Career Packet: Galleria	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">6.A.5</td> <td style="width: 50%;">6.B.4</td> </tr> <tr> <td>6.C.3a</td> <td>6.D.5</td> </tr> </table>	6.A.5	6.B.4	6.C.3a	6.D.5										
6.A.5					6.B.4													
6.C.3a	6.D.5																	
What is it like to run a departmentalized business?																		

November	<ul style="list-style-type: none"> •A Voucher System 	<ul style="list-style-type: none"> •Define accounting terms 	Chapter 6	1.A.5a	1.A.5b
How does an accounting control system work?	<ul style="list-style-type: none"> •Inventory Planning and Valuation 	<ul style="list-style-type: none"> •Identify accounting concepts and practices related to: voucher system, planning, counting, and costing inventory, uncollectible accounts, accounting for plant assets and depreciation. 	<ul style="list-style-type: none"> •SG 6, 6-1, 6-2, 6-3, 6-4, 6-M 	1.B.5a	a.B.5b
	<ul style="list-style-type: none"> •Accounting for Uncollectible Accounts 	<ul style="list-style-type: none"> •Prepare a voucher. 	<ul style="list-style-type: none"> •P. 167-189; 135-144 	1.B.5c	1.B.5d
	<ul style="list-style-type: none"> •Accounting for Plant Assets 	<ul style="list-style-type: none"> •Journalize: data from vouchers in a voucher register, voucher payment transactions in a check register, purchases returns & allowances and payroll transactions in a voucher system. 	<ul style="list-style-type: none"> •Problem Test 6 	1.C.5a	1.C.5b
		<ul style="list-style-type: none"> •Determine the cost of merchandise inventory using selected costing methods. 	Chapter 7	1.C.5d	1.C.5f
		<ul style="list-style-type: none"> •Estimate the cost of merchandise inventory using selected estimating methods. 	<ul style="list-style-type: none"> •SG 7, 7-1, 7-2, 7-3, 7-4, 7-M 	6.A.5	6.B.4
		<ul style="list-style-type: none"> •Calculate merchandise inventory turnover ratio and average numbers of days' sales in merchandise inventory. 	<ul style="list-style-type: none"> •P. 193-214; 149-158 	6.C.3a	6.D.5
		<ul style="list-style-type: none"> •Calculate estimated uncollectible accounts expense. 	<ul style="list-style-type: none"> •Problem Test 		
		<ul style="list-style-type: none"> •Analyze and journalize entries related to uncollectible accounts. 	<ul style="list-style-type: none"> •Objective Test (6-7) 		
		<ul style="list-style-type: none"> •Calculate and analyze accounts receivable turnover ratios. 	Chapter 8		
		<ul style="list-style-type: none"> •Record plant asset information on plant asset records. 	<ul style="list-style-type: none"> •SG 8, 8-1, 8-2, 8-3, 8-4, 8-5, 8-6, 8-7, 8-8, 8-M 		
	<ul style="list-style-type: none"> •Calculate depreciation expense for a plant asset. 	<ul style="list-style-type: none"> •P. 225-245; 161-168 			
	<ul style="list-style-type: none"> •Journalize entries for buying and disposing of plant assets, and for depreciation. 	<ul style="list-style-type: none"> •Problem Test 8 			
	<ul style="list-style-type: none"> •Calculate and record property tax expense. 	Chapter 9			
		<ul style="list-style-type: none"> •SG 9, 9-1, 9-2, 9-3, 9-4, 9-5, 9-6, 9-7, 9-8, 9-9, 9-10, 9-M 			
		<ul style="list-style-type: none"> •P. 246-276; 171-188 			
		<ul style="list-style-type: none"> •Problem Test 9 			

December	<ul style="list-style-type: none"> Accounting for Notes Payable, Prepaid Expenses, and Accrued Expenses 	<ul style="list-style-type: none"> Define accounting terms. 	Chapter 10	1.A.5a	1.A.5b
What general accounting adjustments need to occur?	<ul style="list-style-type: none"> Accounting for Notes Receivable, Unearned Revenue, and Accrued Revenue Organizing a Corporation and Paying Dividends 	<ul style="list-style-type: none"> Identify accounting concepts and practices related to: notes payable, prepaid expenses, and accrued expenses, notes receivable, unearned revenue, and accrued revenue, corporate accounting. Journalize transaction for notes payable, adjusting and reversing entries for prepaid expenses initially recorded as expenses and accrued expenses. Journalize transactions for notes receivable, adjusting and reversing entries for unearned revenue initially recorded as revenue, and accrued revenue. Journalize transactions for starting a corporation. Prepare a balance sheet for a newly formed corporation. Calculate dividends for a corporation. Journalize transactions for declaring and paying dividends for a corporation. 	<ul style="list-style-type: none"> SG 10, 10-1, 10-2, 10-3, 10-M P. 280-305; 193-200 Problem Test 10 Chapter 11 <ul style="list-style-type: none"> SG 11, 11-1, 11-2, 11-M P. 306-321; 203-208 Objective Test (8-11) *Problem Test 11 Chapter 12 <ul style="list-style-type: none"> SG 12, 12-1, 12-2, 12-3, 12-M P. 325-343; 203-208 Problem Test 12 Semester Exam 	<ul style="list-style-type: none"> 1.B.5a 1.B.5c 1.C.5a 1.C.5d 6.A.5 6.C.3a 	<ul style="list-style-type: none"> a.B.5b 1.B.5d 1.C.5f 6.B.4 6.D.5
January	<ul style="list-style-type: none"> Acquiring Additional Capital for a Corporation 	<ul style="list-style-type: none"> Define accounting terms. 	Chapter 13	1.A.5a	1.A.5b
What is Corporate Accounting?	<ul style="list-style-type: none"> Financial Analysis and Reporting for a Corporation 	<ul style="list-style-type: none"> Identify accounting concepts and practices related to: acquiring capital for a corporation, financial analysis and reporting for a corporation. Journalize entries for issuing additional capital stock, buying and selling treasury stock, and bonds payable. Journalize adjusting entries for amortizing an intangible asset. Calculate federal income tax for a corporation. Prepare selected end-of-fiscal-period work for a corporation. Analyze financial statements for a corporation. 	<ul style="list-style-type: none"> SG 13, 13-1, 13-2, 13-3, 13-M P. 344-363; 219-228 Problem Test 13 Chapter 14 <ul style="list-style-type: none"> SG 14, 14-1, 14-2, 14-3, 14-4, 14-5, 14-6, 14-M Problem Test 14 Objective Test (12-14) Reinforcement 	<ul style="list-style-type: none"> 1.B.5a 1.B.5c 1.C.5a 1.C.5d 6.A.5 6.C.3a 	<ul style="list-style-type: none"> a.B.5b 1.B.5d 1.C.5b 1.C.5f 6.B.4 6.D.5
February	<ul style="list-style-type: none"> Review 	<ul style="list-style-type: none"> Review 	Job Simulation: Four Seasons	6.A.5	6.B.4
How do you keep books for Corporate Accounting?				6.C.3a	6.D.5

March	<ul style="list-style-type: none"> •Budgetary Planning and Control •Accounting Information for Management Decisions •Financial Statement Analysis 	<ul style="list-style-type: none"> •Define accounting terms. •Identify accounting concepts and practices related to: preparing and analyzing budgeted income statements and cash budgets, preparing accounting information for management decisions, financial statement analysis. •Prepare a budgeted income statement, cash budget, performance report, and an income statement reporting contribution margin. •Calculate the contribution margin rate and breakeven point, the sales dollars and sales units required to earn a planned amount of net income, and a sales mix. •Determine the effect of changes in sales volume, unit costs, and unit sales prices on net income. •Analyze financial statements. •Calculate earnings performance analysis, efficiency analysis, and financial strength analysis. 	<p>Chapter 15</p> <ul style="list-style-type: none"> •SG 15, 15-1, 15-2, 15-3, 15-M •P. 405-435; 283-292 •Problem Test 15 <p>Chapter 16</p> <ul style="list-style-type: none"> •SG 16, 16-1, 16-2, 16-3, 16-4, 16-5, 16-M •Problem Test 16 <p>Chapter 17</p> <ul style="list-style-type: none"> •SG 17, 17-1, 17-2, 17-3, 17-4, 17-5, 17-6, 17-M •Objective Test (15-17) •Problem Test 17 	<p>1.A.5a 1.B.5a 1.B.5c 1.C.5a 1.C.5d 6.A.5 6.C.3a</p>	<p>1.A.5b a.B.5b 1.B.5d 1.C.5b 1.C.5f 6.B.4 6.D.5</p>
Do you have a good understanding of Management Accounting?					
April	<ul style="list-style-type: none"> •Cost Accounting for a Merchandising Business •Cost Accounting for a Manufacturing Business •Accounting Transactions and Financial Reporting for a Manufacturing Business 	<ul style="list-style-type: none"> •Define accounting terms. •Identify accounting concepts and practices related to: cost accounting for a departmentalized merchandising business, cost accounting for a manufacturing business, accounting transactions and financial reporting for a manufacturing business. •Journalize entries for direct and indirect expenses. •Prepare selected end-of-fiscal-period work for a departmentalized merchandising business using departmental margins. •Identify the elements of manufacturing costs: (1) direct materials, (2) direct labor, and (3) factory overhead, the flow of costs through the manufacturing process. •Record entries related to cost records for a manufacturing business. •Prepare selected ledgers and cost sheets for a manufacturing business. •Journalize transactions for a manufacturing business. •Prepare selected financial statements for a manufacturing business. 	<p>Chapter 18</p> <ul style="list-style-type: none"> •SG 18, 18-1, 18-2, 18-3, 18-4, 18-M •P. 495-513; 335-354 •Problem Test 18 <p>Chapter 19</p> <ul style="list-style-type: none"> •SG 19, 19-1, 19-2, 9-3, 19-M •P. 515-533; 355-362 •Problem Test 19 <p>Chapter 20</p> <ul style="list-style-type: none"> •SG 20, 20-1, 20-2, 20-3, 20-M •P. 534-557; 363-384 •Objective Test (18-20) •Problem Test 20 	<p>1.A.5a 1.B.5a 1.B.5c 1.C.5a 1.C.5d 6.A.5 6.C.3a</p>	<p>1.A.5b a.B.5b 1.B.5d 1.C.5b 1.C.5f 6.B.4 6.D.5</p>
How do you work with Cost Accounting?					

<p>May</p> <p>What are some of the other Accounting systems?</p>	<ul style="list-style-type: none"> •Organizational Structure of a Partnership •Financial Reporting for a Partnership •Budgeting and Accounting for a Not-For-Profit Organization •Financial Reporting for a Not-For-Profit Organization 	<ul style="list-style-type: none"> •Define accounting terms. •Identify accounting concepts and practices related to: forming and expanding a partnership,distributing earnings and completing end-of-fiscal-period work for a partnership., budgeting and accounting for a not-for-profit governmental organization, financial reporting for a not-for-profit governmental organization. •Journalize transactions related to forming and expanding a partnership. •Prepare a distribution of net income statement for a partnership. •Journalize entries for withdrawal of partnership earnings. •Complete end-of-fiscal-period work for a partnership. •Journalize entries for liquidating a partnership. •Journalize budget, revenues, expenditures, encumbrances, and other transactions for a not-for-profit governmental organization. •Complete end-of-fiscal-period work for a not-for-profit governmental organization. 	<p>Reinforcement</p> <p>Chapter 21</p> <ul style="list-style-type: none"> •SG 21, 21-1, 21-2, 21-3, 21-M •P. 569-585; 407-414 *Problem Test 21 <p>Chapter 22</p> <ul style="list-style-type: none"> •SG 22, 22-1, 22-2, 22-3, 22-4, 22-M •P. 586-607; 415-434 •Problem Test 22 <p>Chapter 23</p> <ul style="list-style-type: none"> •SG 23, 23-1, 23-2, 23-3, 23-M •P. 609-633; 435-443 •Problem Test 23 <p>Chapter 24</p> <ul style="list-style-type: none"> •SG 24, 24-1, 24-2, 24-3, 24-M •P. 634-651; 445-464 •Objective Test (21-24) •Problem Test 24 	<table border="0"> <tr> <td>1.A.5a</td> <td>1.A.5b</td> </tr> <tr> <td>1.B.5a</td> <td>a.B.5b</td> </tr> <tr> <td>1.B.5c</td> <td>1.B.5d</td> </tr> <tr> <td>1.C.5a</td> <td>1.C.5b</td> </tr> <tr> <td>1.C.5d</td> <td>1.C.5f</td> </tr> <tr> <td>6.A.5</td> <td>6.B.4</td> </tr> <tr> <td>6.C.3a</td> <td>6.D.5</td> </tr> </table>	1.A.5a	1.A.5b	1.B.5a	a.B.5b	1.B.5c	1.B.5d	1.C.5a	1.C.5b	1.C.5d	1.C.5f	6.A.5	6.B.4	6.C.3a	6.D.5
1.A.5a	1.A.5b																	
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