

Teacher: Steve Walter	Course: Accounting I	Grade Levels : 10-12
	Month/Topic: September/Accounting Equation and Concepts	
<b>Content/Big Ideas</b> (What the students should know and be able to do)	Understanding the accounting equation Property and financial claims Transactions that affect owner's investment, cash, revenue, expenses, withdrawals Transactions that affect assets, liabilities, and owner's equity Understanding the differences between assets, liabilities, and owner's equity	
<b>Essential Questions</b> (These are important questions that build on the content that students MUST be able to answer after a unit or lesson)	What is the accounting equation? What is an asset, liability, and owner's equity? How do transactions affect the equation? What are business transactions? How do they relate to a person's financial claim? What is the relationship of owner's capital to revenue, expenses, and withdrawals?	
<b>Skills</b> (What the students will use in order to work with and learn the content and answer the essential questions)	Define the meaning of equity in accounting Learn and define the parts of the accounting equation Show how various business transactions affect the accounting equation Check (verify) the balance of the accounting equation Determine the relationship between property and financial claims	
<b>Activities &amp; Assessments</b> (How you will hold the students accountable for their learning)	Quiz/Test: Matching, multiple choice, short answer, and problem Class participation: Daily assignments and class demonstration/discussion Class Observation	
<b>Standards/Benchmarks</b> (PA Academic Standards)	BCIT PDE STANDARDS 15.1.12.E 15.1.12.A 15.1.12.B 15.1.12.C	
Technology/Supplemental Materials/Resources	Smartboard Overhead projector Computer/Calculator Textbook – Century 21 Accounting 9e Working papers – Century 21 Accounting 9e	

Teacher: Steve Walter	Course: Accounting I	Grade Levels : 10-12
	Month/Topic: October/T-accounts, Debit/Credit/Journal Entries	
<b>Content/Big Ideas</b> (What the students should know and be able to do)	Accounts and the double entry system Using T accounts to analyze transactions Apply the rules of debits and credits Relationship of revenue, expenses, and withdrawals to owner's equity Understanding Accounts Receivable and Accounts Payable Analyzing transactions and recording in a general journal	
<b>Essential Questions</b> (These are important questions that build on the content that students MUST be able to answer after a unit or lesson)	What is a T account? What are debit, credit, and normal balance? What are the debit and credit rules as they relate to business accounts? What is a journal? What is the order for recording transactions in the general journal?	
<b>Skills</b> (What the students will use in order to work with and learn the content and answer the essential questions)	Define the meaning of equity in accounting Learn and define the parts of the accounting equation Show how various business transactions affect the accounting equation Apply the rules of debits and credits to assets, liability, owner's equity, revenue, and expense accounts Use T accounts to analyze business transactions Identify the normal balance of accounts	
<b>Activities &amp; Assessments</b> (How you will hold the students accountable for their learning)	Quiz/Test: Matching, multiple choice, short answer, and problem Class participation: Daily assignments and class demonstration/discussion Class Observation	
<b>Standards/Benchmarks</b> (PA Academic Standards)	BCIT PDE STANDARDS 15.1.12.C 15.1.12.D 15.1.12.E 15.1.12.F 15.1.12.G	
Technology/Supplemental Materials/Resources	Smartboard Overhead projector Computer/Calculator Textbook – Century 21 Accounting 9e Working papers – Century 21 Accounting 9e	

Teacher: Steve Walter	Course: Accounting I	Grade Levels : 10-12
	Month/Topic: November/General Ledger, Posting, Correcting Entries	
<b>Content/Big Ideas</b> (What the students should know and be able to do)	Accounting Cycle General Journal General Ledger Chart of Accounts Correcting Entries	
<b>Essential Questions</b> (These are important questions that build on the content that students MUST be able to answer after a unit or lesson)	What are the permanent and temporary accounts? What are the steps in the accounting cycle? What is a source document? How do you journalize a transaction? What is the general ledger and how do you open/maintain an account? What are correcting entries?	
<b>Skills</b> (What the students will use in order to work with and learn the content and answer the essential questions)	Learn the purpose and steps of the accounting cycle Record entries in the general journal Record entries in the general ledger Accurately post transactions from general journal to general ledger Prepare a chart of accounts Find and correct errors in the general journal	
<b>Activities &amp; Assessments</b> (How you will hold the students accountable for their learning)	Quiz/Test: Matching, multiple choice, short answer, and problem Class participation: Daily assignments and class demonstration/discussion Class Observation	
<b>Standards/Benchmarks</b> (PA Academic Standards)	BCIT PDE STANDARDS 15.1.12.B 15.1.12.C 15.1.12.D 15.1.12.E 15.1.12.F 15.1.12.G	
Technology/Supplemental Materials/Resources	Smartboard Overhead projector Computer/Calculator Textbook – Century 21 Accounting 9e Working papers – Century 21 Accounting 9e	

Teacher: Steve Walter	Course: Accounting I	Grade Levels : 10-12
	Month/Topic: October/T-accounts, Debit/Credit/Journal Entries	
<b>Content/Big Ideas</b> (What the students should know and be able to do)	Banking Procedures Checks Reconciliation Statements Cash Control	
<b>Essential Questions</b> (These are important questions that build on the content that students MUST be able to answer after a unit or lesson)	How do you maintain a bank account? What are the steps and rules for writing checks? What are the steps for recording information on check stubs? What are the steps for completing a bank reconciliation? What are outstanding checks, deposits, service charges, dishonored checks? What are some controls to maintain security in dealing with cash?	
<b>Skills</b> (What the students will use in order to work with and learn the content and answer the essential questions)	Accurately record information on checks Accurately record information on check stubs Prepare a check Reconcile a bank statement Journalize and post bank charges Identify cash controls	
<b>Activities &amp; Assessments</b> (How you will hold the students accountable for their learning)	Quiz/Test: Matching, multiple choice, short answer, and problem Class participation: Daily assignments and class demonstration/discussion Class Observation	
<b>Standards/Benchmarks</b> (PA Academic Standards)	BCIT PDE STANDARDS 15.1.12.D 15.1.12.E 15.1.12.F 15.1.12.P	
Technology/Supplemental Materials/Resources	Smartboard Overhead projector Computer/Calculator Textbook – Century 21 Accounting 9e Working papers – Century 21 Accounting 9e	

Teacher: Steve Walter	Course: Accounting I	Grade Levels : 10-12
	Month/Topic: January/Worksheets/Adjustments/Correcting Errors	
<b>Content/Big Ideas</b> (What the students should know and be able to do)	Understanding the accounting cycle Preparing the 8 column worksheet Preparing a trial balance Planning adjustments on a worksheet Adjustment for supplies/Adjustment for insurance Completing a worksheet & calculating net income/net loss Finding and correcting errors	
<b>Essential Questions</b> (These are important questions that build on the content that students MUST be able to answer after a unit or lesson)	What is an 8 column worksheet? How do you prepare an 8 column worksheet? What is the purpose of a trial balance? What is included in the main heading of a worksheet? What amounts are extended to the income statement columns? What amounts are extended to the balance sheet columns? How do you make adjustments? Correcting Entries?	
<b>Skills</b> (What the students will use in order to work with and learn the content and answer the essential questions)	Prepare an 8 column worksheet and learn the purpose of preparing it Learn the correct information for the main heading Learn the purpose of the trial balance, adjustment columns, income statement columns, and the balance sheet columns Find the net income or net loss for the fiscal period Record correcting entries if necessary Learn the meaning of double rule	
<b>Activities &amp; Assessments</b> (How you will hold the students accountable for their learning)	Quiz/Test: Matching, multiple choice, short answer, and problem Class participation: Daily assignments and class demonstration/discussion Class Observation	
<b>Standards/Benchmarks</b> (PA Academic Standards)	BCIT PDE STANDARDS 15.1.12.A 15.1.12.E 15.1.12.N 15.1.12.Q	
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Teacher: Steve Walter	Course: Accounting I	Grade Levels : 10-12
	Month/Topic: February/Financial Statements	
<b>Content/Big Ideas</b> (What the students should know and be able to do)	Prepare an 8 column worksheet Prepare Financial Statements Prepare Income Statement Prepare Balance Sheet Prepare Closing Entries Prepare Post Closing Trial Balance Prepare a Statement of Changes in Owner's Equity	
<b>Essential Questions</b> (These are important questions that build on the content that students MUST be able to answer after a unit or lesson)	What is a financial statement? What are the three major types of financial statements? How do you create a heading for a financial statement? What is ratio analysis? How do you prepare a closing entry? What is the income summary account? How do you prepare a post-closing trial balance?	
<b>Skills</b> (What the students will use in order to work with and learn the content and answer the essential questions)	Prepare an 8 column worksheet Calculate net income/net loss Prepare an income statement, statement of changes in owner's equity, balance sheet, and post-closing trial balance Explain the purposes of all the statements Analyze, journalize, and post-closing entries Prepare a post-closing trial balance	
<b>Activities &amp; Assessments</b> (How you will hold the students accountable for their learning)	Quiz/Test: Matching, multiple choice, short answer, and problem Class participation: Daily assignments and class demonstration/discussion Class Observation	
<b>Standards/Benchmarks</b> (PA Academic Standards)	BCIT PDE STANDARDS 15.1.12.A 15.1.12.D 15.1.12.E 15.1.12.N 15.1.12.O 15.1.12.Q 15.1.12.S	
<b>Technology/Supplemental Materials/Resources</b>	Smartboard Overhead projector Computer/Calculator Textbook – Century 21 Accounting 9e Working papers – Century 21 Accounting 9e	

Teacher: Steve Walter	Course: Accounting I	Grade Levels : 10-12
	Month/Topic: March/Purchases & Cash Payments/Special Journals	
<b>Content/Big Ideas</b> (What the students should know and be able to do)	Accounting for Purchases and Cash Payments Merchandising Business Purchasing items needed for a business Analyzing and recording purchases on account Analyzing and recording cash payments	
<b>Essential Questions</b> (These are important questions that build on the content that students MUST be able to answer after a unit or lesson)	What is a special journal? What is the difference between a service business and a merchandise business? What are the procedures for processing a purchase on account? What are the amounts used in the purchasing process? How do you record a variety of purchase and cash payments transactions? How do you post to the accounts payable subsidiary ledger?	
<b>Skills</b> (What the students will use in order to work with and learn the content and answer the essential questions)	Describe the purpose of a merchandising business Learn, use, and record entries to several new accounts (debit vs. credit) Describe and record entries into the A/R and A/P subsidiary ledgers Record entries involving credit and cash in the merchandising business Compare and Contrast how shipping costs are computed on products a business orders and ships.	
<b>Activities &amp; Assessments</b> (How you will hold the students accountable for their learning)	Quiz/Test: Matching, multiple choice, short answer, and problem Class participation: Daily assignments and class demonstration/discussion Class Observation	
<b>Standards/Benchmarks</b> (PA Academic Standards)	BCIT PDE STANDARDS 15.1.12.A 15.1.12.C 15.1.12.D 15.1.12.E 15.1.12.F 15.1.12.G 15.1.12.K	
<b>Technology/Supplemental Materials/Resources</b>	Smartboard Overhead projector Computer/Calculator Textbook – Century 21 Accounting 9e Working papers – Century 21 Accounting 9e	

Teacher: Steve Walter	Course: Accounting I	Grade Levels : 10-12
	Month/Topic: April/General Journal/Sales Journal/Cash Receipts Journal	
<b>Content/Big Ideas</b> (What the students should know and be able to do)	Accounting for Sales, Cash Receipts, General Journal Merchandising Business Analyzing sales transactions Analyzing cash receipt transactions Analyzing transactions that are recorded in the general journal Create a schedule of Accounts Receivable and a schedule of A/P	
<b>Essential Questions</b> (These are important questions that build on the content that students MUST be able to answer after a unit or lesson)	What is a special journal? What is the difference between a service business and a merchandise business? What are the procedures for processing a sales on account? How do you record a variety of sales, cash, and other transactions in the Sales Journal, Cash Receipts Journal, and General Journal? How do you post to subsidiary ledgers? How do you prepare a schedule of Accounts Receivable and A/P?	
<b>Skills</b> (What the students will use in order to work with and learn the content and answer the essential questions)	Describe the purpose of a merchandising business Learn, use, and record entries to several new accounts (debit vs. credit) Describe and record entries into the A/R and A/P subsidiary ledgers Record entries involving sales and cash in the merchandising business Record entries in the General Journal that are not recorded in any of the other special journals	
<b>Activities &amp; Assessments</b> (How you will hold the students accountable for their learning)	Quiz/Test: Matching, multiple choice, short answer, and problem Class participation: Daily assignments and class demonstration/discussion Class Observation	
<b>Standards/Benchmarks</b> (PA Academic Standards)	BCIT PDE STANDARDS 15.1.12.A 15.1.12.C 15.1.12.D 15.1.12.E 15.1.12.F 15.1.12.G 15.1.12.K	
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Teacher: Steve Walter	Course: Accounting I	Grade Levels : 10-12
	Month/Topic: May and June/Payroll/Financial Statements/Partnerships	
<b>Content/Big Ideas</b> (What the students should know and be able to do)	Completing a 10-column worksheet Identify accounts to be adjusted Adjusting supplies, prepaid insurance, and federal corporate income tax Complete the financial statements Payroll Accounting Calculate gross earnings Prepare a payroll register	
<b>Essential Questions</b> (These are important questions that build on the content that students MUST be able to answer after a unit or lesson)	How do we calculate gross earnings? What are some common payroll deductions? How do you accurately keep payroll records? What is a payroll record? What are the financial statements for a merchandising business? What accounts need to be adjusted and how do you make adjustments?	
<b>Skills</b> (What the students will use in order to work with and learn the content and answer the essential questions)	Record payroll information Prepare financial statements for a merchandising business Complete a payroll record Correctly make adjustments and complete the worksheet Calculate payroll information	
<b>Activities &amp; Assessments</b> (How you will hold the students accountable for their learning)	Quiz/Test: Matching, multiple choice, short answer, and problem Class participation: Daily assignments and class demonstration/discussion Class Observation	
<b>Standards/Benchmarks</b> (PA Academic Standards)	BCIT PDE STANDARDS 15.1.12.A 15.1.12.E 15.1.12.F 15.1.12.M 15.1.12.N 15.1.12.Y 15.1.12.Z	
Technology/Supplemental Materials/Resources	Smartboard Overhead projector Computer/Calculator Textbook – Century 21 Accounting 9e Working papers – Century 21 Accounting 9e	