

**Trinity Area School District
Template for Curriculum Mapping**

Course: Accounting I Grade: 9 - 12	Overview of Course (Briefly describe what students should understand and be able to do as a result of engaging in this course): The first year of Accounting is for students who have a variety of career objectives: (1) Beginning vocational preparation for careers in accounting, (2) Accounting knowledge and skill needed for careers in related business fields, (3) A foundation on which to continue studying business and accounting at the collegiate level. Learning progresses from the simple to the complex. The accounting procedures are described, drilled and practiced then reinforced. The studies include how to start an accounting system, analyzing debit and credit transactions, journalizing and posting business transactions, and completing end-of-fiscal-period work. The student will work with up-to-date computers and accounting software which is used in local colleges and businesses.
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Overarching Big Ideas, Enduring Understandings, and Essential Questions
(These “spiral” throughout the entire curriculum.)

Big Idea	Standard(s) Addressed	Enduring Understanding(s)	Essential Question(s)
Careers	15.1.12.A Summarize professional designations, careers, and organizations within the field of accounting, including education and certification requirements. 15.1.12.B Analyze the roles of policy-setting bodies in the accounting profession.	<ul style="list-style-type: none"> • To become a certified accountant, you need a four year college degree in accounting and you must pass the CPA exam. • In the field of accounting, there are many different career paths you may choose. • Working hard pays off. 	<ul style="list-style-type: none"> • How does having your CPA benefit your future? • What are the different careers, fields, and organizations within the field of accounting? • How does working hard in accounting help in your future endeavors.
Analyzing	15.1.12.C Analyze business transactions using T-accounts to determine their impact on a business. 15.1.12.D Analyze, journalize, and post transactions to general & subsidiary ledgers. 15.1.12.E Perform accounting functions using technology as a tool. 15.1.12.F	<ul style="list-style-type: none"> • Analyzing, journalizing, and posting transactions are all essential steps in the accounting cycle. • Effectively using accounting based software will save time and money for a company. • Accuracy is important when calculating sales tax, trade discounts, 	<ul style="list-style-type: none"> • How does financial information impact decisions? • How can incorrectly analyzing, journalizing, and posting transactions affect the overall result of your financial condition? • Why would you choose one form of accounting over the other?

	<p>Analyze and journalize transaction for short- and long-term assets. 15.1.12.G Analyze and journalize transactions involving short- and long-term liabilities. 15.1.12.K Describe, calculate, and journalize the sales and cost of sales including purchases, transportation costs, sales taxes, and trade discounts. 15.1.12.2.L Describe and explain the criteria used to determine expenses and journalize the expense transactions. 15.1.12.M Analyze and calculate gross pay and net pay, including regular and overtime wages, commission, and piece rate.</p>	gross, and net pay.	
Preparation	<p>15.1.12.N Explain how the different forms of business ownership and business operations are reported on financial statements. 15.1.12.O Compare and contrast the accrual basis and the cash basis of accounting; assess the impact of each on the financial statements.</p>	<ul style="list-style-type: none"> Effectively preparing financial statements for different types of business ownership is essential. Accrual basis and cash basis of accounting are the two major methods used. Planning and preparation ahead of time is an important step of the accounting cycle. 	<ul style="list-style-type: none"> How does the different type of business ownership effect how a financial statement is prepared? Why would you choose one method of accounting over the other? Why should you plan and prepare before you start preparing financial statements.
Interpreting	<p>15.1.12.P Analyze and perform the reconciliation of accounts. 15.1.12.Q Prepare financial statements (including Balance Sheet, Profit & Loss and Owner's Equity) and understand their relevance. 15.1.12.S Analyze and perform a horizontal and vertical</p>	<ul style="list-style-type: none"> Reconciliation is an essential step in the accounting cycle process. Knowing how to prepare different financial statements is a key step in the accounting cycle process. Horizontal and vertical analysis are the two ways to prepare financial statements. 	<ul style="list-style-type: none"> Why must accounts be reconciled? Why would you choose horizontal analysis over vertical analysis? What is the relevance of preparing different financial statements?

	analysis of the income statement and balance sheet.		

Big Ideas, Enduring Understandings, and Essential Questions Per Unit of Study
(These do NOT “spiral” throughout the entire curriculum, but are specific to each unit.)

Month of Instruction (In what month(s) will you teach this unit?)	Title of Unit	Big Idea(s) (A Big Idea is typically a noun and always transferable within and among content areas.)	Standard(s) Addressed (What Common Core Standard(s) and/or PA Standard(s) addresses this Big Idea?)	Enduring Understanding(s) (SAS refers to Enduring Understandings as “Big Ideas.” EUs are the understandings we want students to carry with them after they graduate. EUs will link Big Ideas together. Consider having only one or two EUs per Big Idea.)	Essential Question(s) (Essential Questions are broad and open ended. Sometimes, EQs can be debated. A student’s answer to an EQ will help teachers determine if he/she truly understands. Consider having only one or two EQs per Enduring Understanding.)	Common Assessment(s)* (What assessments will all teachers of this unit use to determine if students have answered the Essential Questions?)	Common Resource(s)* Used (What resources will all teachers of this unit use to help students understand the Big Ideas?)
August - December	Accounting for a Proprietorship	Careers Analysis Preparation Technology Research	15.1.12.A 15.1.12.B 15.1.12.C 15.1.12.D 15.1.12.E 15.1.12.G 15.1.12.P 15.1.12.Q 15.1.12.S	Daily business activities change the accounting equation. Analyzing Transactions into debit and credit parts are an essential part of the accounting equation.	<ul style="list-style-type: none"> How do daily business activities effect the accounting cycle? Why would you need to analyze transactions into debit and credit parts? 		

				<p>A journal must be prepared, proved, and totaled at the end of each month.</p> <p>Posting is an essential part of the accounting cycle.</p> <p>Cash Control Systems are used when reconciling a bank statement.</p> <p>A work sheet is a form used to summarize the general ledger information needed to prepare financial statements.</p> <p>An Income Statement and Balance Sheet can be prepared both horizontally and vertically from information obtained from the worksheet.</p> <p>Recording adjusting and closing entries are the last step of the accounting cycle.</p> <p>Accounting firms use different types of</p>	<ul style="list-style-type: none"> • Why is it necessary to complete a journal every month? • Why is it important to post? • How does reconciling a bank statement benefit your future? • How can preparing a work sheet save you time? • Why would you choose to use one form of financial statement preparation (vertical or horizontal) over the other? • How does adjusting and closing entries effect the accounting cycle? • How does using accounting software benefit your future? 		
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				accounting software to complete the accounting cycle.			
January – May	Accounting for a Merchandising Business	Careers Analysis Preparation Technology Research	15.1.12.A 15.1.12.B 15.1.12.K 15.1.12.L 15.1.12.M 15.1.12.N 15.1.12.O 15.1.12.Q 15.1.12.S	<p>Special journals are used when recording purchases, sales, cash receipts and cash payments.</p> <p>Posting to general and subsidiary ledgers make it easier when auditing accounting records.</p> <p>Maintaining accurate records is important when preparing payroll.</p> <p>Accurately applying formulas is vital when calculating payroll taxes.</p> <p>Effectively using accounting software reduces the chances of making errors.</p>	<ul style="list-style-type: none"> • How can using special make the accounting process more efficient? • Why would auditors be looking for in a company's ledgers? • Why is it important to maintain accurate records in payroll? • Why is it important to pay payroll taxes? • In what ways can accounting software reduce making errors? • How can looking at adjusting and closing entries 		

				<p>Accurately calculating and recording adjusting and closing entries is a vital when calculating the company's profit or loss.</p> <p>Financial statements are important when determining a company's future.</p> <p>Adjusting and closing entries are done the same way for both service and merchandising businesses.</p> <p>Running a company by using accounting based software is an efficient way to complete the accounting cycle.</p>	<p>predict the profitability of a company?</p> <ul style="list-style-type: none"> • How can looking at a company's financial statements determine their future? • How can adjusting and closing entries be done the same way for different types of businesses. • How can being able to use different types of accounting software be beneficial in your future? 		

* Some teachers may need to think about the assessments and resources used in order to determine the Big Ideas, Enduring Understandings, and Essential Questions embedded in their courses. At this point in your curriculum mapping, you might want to ignore the "Common Assessments" and "Common Resources Used" columns. However, you may use them if you wish.