

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

<b>Course: Accounting III</b> <b>Grade: 10 - 12</b>	<b>Overview of Course</b> (Briefly describe what students should understand and be able to do as a result of engaging in this course):		
<b>Overarching Big Ideas, Enduring Understandings, and Essential Questions</b> (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 organization s 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"> <li>• To become a certified accountant, you need a four year college degree in accounting and you must pass the CPA exam.</li> <li>• In the field of accounting, there are many different career paths you may choose.</li> <li>• Working hard pays off.</li> </ul>	<ul style="list-style-type: none"> <li>• How does having your CPA benefit your future?</li> <li>• What are the different careers, fields, and organizations within the field of accounting?</li> <li>• How does working hard in accounting help in your future endeavors.</li> </ul>
Analyzing	15.1.12.I Differentiate between and journalize entries for issuance or repurchase of stock and the declaration and payment of dividends. 15.1.12.E Perform accounting functions using technology as a tool. 15.1.12.Y Determine and calculate taxable income and tax liability for both personal and business taxes. 15.1.12.Z Demonstrate an auditing procedure that provides assurance that financial records are accurate.	<ul style="list-style-type: none"> <li>• Effectively analyzing stock reports and calculating dividends is an essential step when purchasing stocks.</li> <li>• Effectively using accounting based software will save time and money for a company.</li> <li>• Accuracy is important when calculating personal and business taxes.</li> <li>• Accuracy is an essential when auditing financial records.</li> </ul>	<ul style="list-style-type: none"> <li>• How does analyzing stock reports impact your decision when purchasing stocks?</li> <li>• Why would you choose one form of accounting software over the other?</li> <li>• How does calculating your personal and business taxes effect your business decisions?</li> <li>• How can incorrectly auditing financial records affect the overall result of your financial condition?</li> </ul>



August – September Weeks 1 - 2	Meet the Big 4 Accounting Firms	Careers Technology Research	15.1.12.A 15.1.12.B	The Big 4 are the elite Accounting Firms with locations throughout the country.  Obtaining a license in Accounting will increase your changes for professional growth.	<ul style="list-style-type: none"> <li>• How would you decide which Big 4 you would want to work for?</li> <li>• How would you decide which accounting license you want to obtain?</li> </ul>		
September – October Weeks 3 - 9	Excel – Designing Spreadsheets	Technology Research Design Preparation Analyzing	15.1.12.A 15.1.12.C 15.1.12.E 15.1.12.G 15.1.12.K	Designing and formatting a workable Excel spreadsheet is an essential part of understanding an Accounting concept?  Accurately applying formulas is vital when designing a spreadsheet.  Effectively using Excel is reduces the chances of making errors.  All financial statements can be formatted using an Excel spreadsheet.	<ul style="list-style-type: none"> <li>• How can designing an Excel spreadsheet increase your understanding of Excel?</li> <li>• Why is it important to correctly apply formulas to a spreadsheet?</li> <li>• How can using Excel reduce your chances of making errors?</li> <li>• How can formatting financial statements using Excel be beneficial to your future?</li> </ul>		
November –	Using	Technology	15.1.12.A	Peachtree is a major	<ul style="list-style-type: none"> <li>• How can</li> </ul>		

December Weeks 10 - 14	Different Accounting Software Packages	<p>Research</p> <p>Design</p> <p>Preparation</p> <p>Analyzing</p>	<p>15.1.12.C</p> <p>15.1.12.E</p> <p>15.1.12.G</p> <p>15.1.12.K</p>	<p>Accounting software package used by Accountants.</p> <p>Understanding the basic features of Peachtree will save a company time and money.</p> <p>Quicken is used for both personal and business banking.</p> <p>Knowledge of different Accounting software packages makes you more marketable in the Accounting profession.</p>	<p>knowing Peachtree be beneficial to you career in Accounting?</p> <ul style="list-style-type: none"> <li>• How can using Peachtree save a company time and money?</li> <li>• How can knowing how to use Quicken be of value to you both personally and professionally?</li> <li>• How can being able to use different types of accounting software be beneficial in your future?</li> </ul>		
December – January Weeks 15 - 18	Automated Accounting Simulation	<p>Technology</p> <p>Research</p> <p>Design</p> <p>Preparation</p> <p>Analyzing</p>	<p>15.1.12.A</p> <p>15.1.12.C</p> <p>15.1.12.E</p> <p>15.1.12.G</p> <p>15.1.12.I</p> <p>15.1.12.K</p> <p>15.1.12.Y</p> <p>15.1.12.Z</p>	<p>Completing an automated Accounting simulation prepares you for real world experiences.</p> <p>A good foundation of Accounting is essential when completing an accounting simulation.</p> <p>Accuracy is an essential step when entering</p>	<ul style="list-style-type: none"> <li>• How would completing an automated Accounting simulation be like real work experiences?</li> <li>• Why is it essential to have a good background in Accounting before</li> </ul>		

				financial data in the computer.	completing an automated simulation? <ul style="list-style-type: none"><li>• How can entering financial data accurately be important?</li></ul>		
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\* 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.