The Basic Accounting Cycle

Essential Questions

1. Why is it important to analyze all transactions?
2. Why is the basic accounting equation considered the backbone of accounting?
3. Why is it important to prepare a work sheet before preparing the various financial statements?
4. Why are financial statements important to make informed business decisions?
5. Why are adjusting entries necessary to update temporary accounts?
6. Why are cash control and banking activities important aspects of accounting?

Skills

Students Will:

- Understand Accounting Vocabulary
- Knowledge of Accounting in a Private Enterprise Economy
- Explore Business Transactions
- Understand the Basic Accounting Equation
- Working with General Ledger Accounts
- Explore Revenue
- Explore Expenses
- Explore Withdrawals
- Record Transactions in a General Journal
- Prepare a Six-Column Work Sheet
- Prepare an Income Statement
- Prepare a Statement of Changes in Owner’s Equity
- Prepare a Balance Sheet
- Prepare Financial Statements for a Sole Proprietorship
- Journalize Closing Entries
- Post Closing Entries
- Prepare a Post-Closing Trial Balance
- Work with Checking Accounts
- Understand Cash Controls
- Understand various Banking Activities
- Complete simulation Eddie Ortega, DJ
- Understand Accounting for Purchases on Account
- Journalize Closing Entries
- Prepare a Post-Closing Trial Balance

Assessment

Teacher Observations, Daily Assignments, Simulations, Collaborative Work, and Tests (Both Objective & Performance Based)

Teacher: Brandy Stark
Subject: Accounting I
### Content

**August**
- Accounting for a Merchandising Business Organized as a Corporation – Adjustments and Valuation Chapters 17-24

**Departmentalized Accounting, Accounting Adjustments and Valuation, General Accounting Adjustments**

<table>
<thead>
<tr>
<th>Standards: 1 &amp; 3</th>
<th>Standards: 1 &amp; 3</th>
<th>Standards: 1 &amp; 3</th>
<th>Standards: 1 &amp; 3</th>
<th>Standards: 1, 2 &amp; 3</th>
<th>Standards: 1, 2 &amp; 3</th>
</tr>
</thead>
</table>

### Essential Questions

- Identify accounting concepts and practices related to uncollectible accounts
- Calculate, report, and write-off uncollectible accounts receivable
- Define accounting concepts and practices related to income tax planning and costing inventory
- Identify accounting concepts and practices related to preparing income statements

### Skills

**Students Will:**

- Identify accounting concepts and practices related to uncollectible accounts receivable
- Define accounting terms related to departmentalized accounting
- Identify accounting concepts and practices related to uncollectible accounts receivable
- Journalize and post entries related to payroll system, to Internet sales

- Define accounting terms related to departmentalized accounting
- Identify accounting concepts and practices related to uncollectible accounts receivable
- Journalize and post entries related to payroll system, to Internet sales

### Assessment

**Teacher Observations, Daily Assignments, Simulations, Collaborative Work, and Tests (Both Objective & Performance Based)**

**Teacher:** Brandy Stark **Subject:** Accounting II

<table>
<thead>
<tr>
<th>August</th>
<th>September</th>
<th>October</th>
<th>November</th>
<th>December</th>
<th>January</th>
<th>February</th>
<th>March</th>
<th>April</th>
<th>May</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
August

September

October

November

December

January

February

March

April

May

Content

Preparing for Work

Working on the Job

Preparation for Work

Success Skills

Managing Your Money

Independent Living

Essential Questions

Where and why would I ever need to know how to use a ten-key adding machine?

Skills

The student will:

• Develop a concept of home-room, understand various reaches for the number keys and function keys.

• Utilize the decimal selector key, rounding key, item key, and grand total key, print correct change, and memorize memory keys.

• Organize their workplace to create a proper ergonomic workspace.

• Learn about the role work plays in people’s lives.

• Learn how to develop a personal data sheet, how to prepare a resume, and how to fill out a job application in form.

• Learn what to do before, during, and after a job interview.

• Learn how to respond to a job offer.

• Be encouraged to clarify their job goals.

• Discover that there are many routes to a permanent, satisfying job.

• Learn how to develop a personal data sheet, how to prepare a resume, and how to fill out a job application in form.

• Learn what to do before, during, and after a job interview.

• Learn how to respond to a job offer.

Assessment

Rubrics, Teacher Observations, Daily Assignments, Simulations, Collaborative Work, and Tests (Both Objective & Performance Based).

Take part in a formal dining experience and with appropriate conduct. Take part in a simulated interview with an adult interviewer.

Teacher: Brandy Stark

Subject: Professional Development
Essential question

--Why do I need to learn another language?
--How do I read in another language?
--How do I write in another language?
--How do I speak in another language
--How do I understand another language?

Skills

Students will:
--Speak in their chosen language
--Write in their chosen language
--Read in their chosen language
--Use grammar techniques to complete sentences
--Listen to their chosen language
--Match appropriate words with pictures in their chosen language
--Complete Level I with 85% proficiency

Assessment

The program provides assessments at regular intervals that the students are required to pass with 85% proficiency.

Teacher: Brandy Stark

Subject: World Languages (Rosetta Stone)