

	Quarter 1					Quarter 2				
	August		September	October		November	December			
	<b>Accounting for a Service Business</b>									
<b>Topic</b>	Accounting Ethics	Accounting Equation	Analyzing Debits & Credits in a Service Business for a Sole Proprietorship	Journalizing Transactions	Posting to a General Ledger	Cash Control Systems	Prepare a Worksheet for a Service Business	Financial Statements for a Proprietorship	Recording Adjusting and Closing Entries for a Service Business	Explore a Career in Accounting
<b>Essential Questions</b>	How do businesses react to ethical situations?	How is accounting utilized in the business world?	What is the relationship among debit and credit parts?	How is accounting used to tell the story of a business?	How does file maintenance allow sole proprietors the ability to record, organize and track financial information?	What processes and documents are used to track financial data internally?	What does a trial balance tell a business? How do businesses adjust financial information throughout the accounting cycle?	What purpose do financial statements serve for a sole proprietorship business?	How are journal entries recorded to update general ledger accounts at the end of the fiscal period?	What careers, licensing and certification programs are there in the accounting industry?
<b>Standards/Outcomes</b>	- Research and report accounting ethics	- Classify-record-and summarize financial data - Discuss the nature of the accounting cycle - Demonstrate the effects of transactions on the accounting equation	- Demonstrate the effects of transactions on the accounting equation - Prepare a chart of accounts - Use T accounts	- Record transactions in a general journal	- Post journal entries to general ledger accounts - Explain the nature of special journals - Record transactions in special journals	- Maintain cash controls - Journalize/post entries to establish and replenish petty cash - Journalize/post entries related to banking activities - Explain the benefits of	- Prepare a trial balance - Journalize and post adjusting entries - Journalize and post closing entries - Prepare a post-closing trial balance - Prepare work sheets	- Discuss the nature of annual reports - Determine business liquidity - Calculate business profitability - Prepare income statements - Prepare balance sheets	- Prepare income statements - Prepare balance sheets	- Describe careers in accounting - Explore accounting licensing and certification programs - Discuss the significance of responsibility in accounting - Describe Generally

						electronic funds transfer - Prepare bank deposits	- Discuss the nature of annual reports			Accepted Accounting Principles -- GAAP
<b>Curriculum Materials</b>	Textbook: Accounting 21st Century - CH 1	Textbook: Accounting 21st Century - CH 1	Textbook: CH 2 Mindtap: Ch 2	Textbook: CH 3 Mindtap: CH 3	Textbook: CH 4 Mindtap: CH 4	Textbook: CH 5 Mindtap: CH 5	Textbook: CH 6 Mindtap: CH 6	Textbook: CH 7 Mindtap: CH 7	Textbook: CH 8 Mindtap: CH 8	
<b>Supplemental Materials</b>	Online Resources	Online Resources	Online Resources	Online Resources	Online Resources	Online Resources	Online Resources	Online Resources	Online Resources	
<b>Connections</b>	- Research accounting scandals - Various industry examples									
<b>Assessments</b>	Written and oral report	CH 1 Assessment	CH 2 Assessment	CH 3 Assessment	CH 4 Assessment	CH 5 Assessment	CH 6 Assessment	CH 7 Assessment	CH 8 Assessment	

	Quarter 3				Quarter 4		
	January	February	March		April	May	
	<b>Accounting for a Merchandising Business</b>						
<b>Topic</b>							
<b>Essential Questions</b>							
<b>Standards/Outcomes</b>							
<b>Curriculum Materials</b>	Textbook: CH 9 Mindtap: CH 9	Textbook: CH 10 Mindtap: CH 10	Textbook: CH 11 Mindtap: CH 11	Textbook: CH 12 Mindtap: CH 12	Textbook: CH 13 Mindtap: CH 13	Textbook: CH 14 Mindtap: CH 14	Textbook: CH 15 Mindtap: CH 15
<b>Supplemental Materials</b>	Online Resources	Online Resources	Online Resources	Online Resources	Online Resources	Online Resources	Online Resources
<b>Connections</b>							
<b>Assessments</b>	Ch 9 Assessment	Ch 10 Assessment	Ch 11 Assessment	Ch 12 Assessment	Ch 13 Assessment	Ch 14 Assessment	Ch 15 Assessment