



## *Course Framework*

<b>Course Title</b> <b>Grade Level</b> <b>Semesters (1-2-3-4)</b> <b>Prerequisite</b>	<b>Accounting I</b>  11 and 12  1  None
<b>Course Description</b>	<p>Accounting is a valuable skill-level course for students pursuing a background in business, marketing and management. The semester course includes learning experiences that develop basic skills used in computing, classifying, recording, verifying, and maintaining numerical data. Instruction includes maintaining and summarizing financial records for convenient interpretation.</p> <p>Accounting computer applications are integrated throughout the course. In addition to stressing basic fundamentals and terminology of accounting, instruction includes career opportunities and the preparation of budgets and financial reports. A practice set with business papers emphasizes actual business records management. (Valees Course #B215)</p>
<b>District-approved Materials and/or Resources (Glencoe)</b>	Accounting Textbook Accounting Workbook Chapter Tests

## *Unit Frameworks*

<p><b>Unit of Study: major topics</b></p>	<p><b>Accounting in a Private Enterprise Economy</b></p>	<p>Video: <u>Takin' Care of Business</u>, American Institute of Certified Public Accountants</p> <p>Speaker: Mr. David Nissen, Partner Mueller Consulting LLC</p> <p>Software: Virtual Business</p>
<p><b>Objectives</b></p> <ul style="list-style-type: none"> <li>• <b>Conceptual</b></li> <li>• <b>Factual</b></li> <li>• <b>Procedural</b></li> </ul>	<p>Students will understand, identify and explain types of business and business forms, the role of accounting in business, possible accounting careers and career paths, and organizations influencing accounting practices.</p>	
<p><b>Assessments</b></p>	<p>Performance Tasks</p> <p>Glencoe Accounting Chapter Working Papers</p> <p>Glencoe Accounting Chapter Test</p>	<p>Other Evidence</p> <p>Informal assessment by verbal responses during class discussion and presentation of topics</p>

## *Unit Frameworks*

<p><b>Unit of Study: major topics</b></p>	<p><b>The Basic Accounting Equation</b></p> <p>Analyzing the effect of transactions on asset, liability and owners equity accounts.</p> <p>Analyzing transactions affecting revenue, expenses and withdrawals.</p>	<p>Resources that will support instruction</p> <p>Transparencies</p> <p>Software: Virtual Business</p>
<p><b>Illinois Learning Standards, Benchmarks, National Standards Assessment Frameworks, or other standards that will be taught in this unit</b></p>	<p><u>Alignment with Illinois Learning Standards for English:</u></p> <p>1.B. I. 5. Analyze overall themes and discover coherence.</p> <p>1.B. I. 6. Clarify meaning of text by focusing on the key ideas presented explicitly or implicitly.</p> <p>1.B. J. 1. Relate reading to self, world, and other texts and experiences and make connections to related information.</p> <p>4.B.I. 1. Demonstrate understanding of material, concepts, and ideas in formal/informal presentations.</p> <p><u>Alignment with Illinois Learning Standards for Mathematics:</u></p> <p>6.B. I. 4. Solve problems using simple matrix operations</p> <p>6.B. I. 5. Develop fluency in operations with real numbers using mental computation or paper-and-pencil calculations for simple cases and technology for more-complicated cases</p> <p>6.B. I. 6. Judge the reasonableness of numerical computations and their results.</p> <p>6. B. J. 10. Develop fluency in operations with real numbers, vectors, and matrices using mental computation or paper-and-pencil calculations for simple cases and technology for more-complicated cases</p>	
<p><b>Objectives</b></p> <ul style="list-style-type: none"> <li>● <b>Conceptual</b></li> <li>● <b>Factual</b></li> <li>● <b>Procedural</b></li> </ul>	<p>Students will understand, explain and apply concepts and accounting rules regarding: property, property rights, equity, and the effect of transactions on the accounting equation</p> <p>Student will understand, explain and apply concepts and accounting rules for applying debits and credits, using T accounts to analyze debit and credit components, and determining account balances after transactions</p> <p>Students will understand, explain and apply rules regarding the difference between permanent accounts and temporary capital accounts</p> <p>The student will list and apply the rules of debit and credit for revenue, expense and withdrawal accounts, use the six-step method to analyze business transactions affecting revenue, expense and withdrawal accounts, test a series of transactions for equality of debits and credits, and define the accounting terms introduced in this chapter.</p>	

<b>Assessments</b>	Performance Tasks	Other Evidence
	Glencoe Accounting Chapter Working Papers Glencoe Accounting Chapter Test	Informal assessment by verbal responses during class discussion and presentation of topics / quizzes

## *Unit Frameworks*

<b>Unit of Study: major topics</b>	<b>Recording Transactions in a General Journal</b>  Posting journal entries to general ledger accounts	Resources that will support instruction  Transparencies  Glencoe Accounting Computer Files
<b>Illinois Learning Standards, Benchmarks, National Standards Assessment Frameworks, or other standards that will be taught in this unit</b>	<p><u>Alignment with Illinois Learning Standards for English:</u></p> 1.B. I. 2. Related reading with information from other sources 1.B. I. 5. Analyze overall themes and discover coherence. 1.B. I. 6. Clarify meaning of text by focusing on the key ideas presented explicitly or implicitly. 1.B. J. 1. Relate reading to self, world, and other texts and experiences and make connections to related information. 4.B.I. 1. Demonstrate understanding of material, concepts, and ideas in formal/informal presentations. <p><u>Alignment with Illinois Learning Standards for Mathematics:</u></p> 6.B. I. 4. Solve problems using simple matrix operations 6.B. I. 5. Develop fluency in operations with real numbers using mental computation or paper-and-pencil calculations for simple cases and technology for more-complicated cases 6.B. I. 6. Judge the reasonableness of numerical computations and their results. 6. B. J. 10. Develop fluency in operations with real numbers, vectors, and matrices using mental computation or paper-and-pencil calculations for simple cases and technology for more-complicated cases	
<b>Objectives</b> <ul style="list-style-type: none"> <li>• <b>Conceptual</b></li> <li>• <b>Factual</b></li> <li>• <b>Procedural</b></li> </ul>	Students will understand and identify source documents, follow steps for accurate journal entry in general journal, and correct errors  Students will accurately post from general journal to ledger accounts, prepare a trial balance, and record correcting entries	
<b>Assessments</b>	Performance Tasks  Glencoe Accounting Chapter Working Papers Glencoe Accounting Chapter Test	Other Evidence  Informal assessment by verbal responses during class discussion and presentation of topics / quizzes

## *Unit Frameworks*

<b>Unit of Study: major topics</b>	<b>Preparing a Six-Column Worksheet:</b>  Preparing financial statements for a sole proprietorship	Resources that will support instruction  Transparencies  Glencoe Accounting Computer Files  Software: Virtual Business
<b>Illinois Learning Standards, Benchmarks, National Standards Assessment Frameworks, or other standards that will be taught in this unit</b>	<u>Alignment with Illinois Learning Standards for English:</u> 1.B. I. 5. Analyze overall themes and discover coherence. 1.B. I. 6. Clarify meaning of text by focusing on the key ideas presented explicitly or implicitly. 4.B.I. 1. Demonstrate understanding of material, concepts, and ideas in formal/informal presentations.  <u>Alignment with Illinois Learning Standards for Mathematics:</u> 6.B. I. 4. Solve problems using simple matrix operations 6.B. I. 5. Develop fluency in operations with real numbers using mental computation or paper-and-pencil calculations for simple cases and technology for more-complicated cases 6.B. I. 6. Judge the reasonableness of numerical computations and their results. 6. B. J. 10. Develop fluency in operations with real numbers, vectors, and matrices using mental computation or paper-and-pencil calculations for simple cases and technology for more-complicated cases	
<b>Objectives</b> <ul style="list-style-type: none"> <li>• <b>Conceptual</b></li> <li>• <b>Factual</b></li> <li>• <b>Procedural</b></li> </ul>	Students will understand the parts of the worksheet, prepare the worksheet, and calculate net income or net loss  Students will be able to prepare an income statement, statement of changes in owner's equity, and balance sheet	
<b>Assessments</b>	Performance Tasks  Glencoe Accounting Chapter Working Papers Glencoe Accounting Chapter Test	Other Evidence  Informal assessment by verbal responses during class discussion and presentation of topics / quizzes

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<b>Unit of Study: major topics</b>	<b>Completing the Accounting Cycle</b>	Resources that will support instruction  Transparencies  Glencoe Accounting Computer Files
<b>Illinois Learning Standards, Benchmarks, National Standards Assessment Frameworks, or other standards that will be taught in this unit</b>	<p><u>Alignment with Illinois Learning Standards for English:</u>  1.B. I. 5. Analyze overall themes and discover coherence.  1.B. I. 6. Clarify meaning of text by focusing on the key ideas presented explicitly or implicitly.  1.B. J. 1. Relate reading to self, world, and other texts and experiences and make connections to related information.  4.B.I. 1. Demonstrate understanding of material, concepts, and ideas in formal/informal presentations.</p> <p><u>Alignment with Illinois Learning Standards for Mathematics:</u>  6.B. I. 4. Solve problems using simple matrix operations  6.B. I. 5. Develop fluency in operations with real numbers using mental computation or paper-and-pencil calculations for simple cases and technology for more-complicated cases  6.B. I. 6. Judge the reasonableness of numerical computations and their results.  6. B. J. 10. Develop fluency in operations with real numbers, vectors, and matrices using mental computation or paper-and-pencil calculations for simple cases and technology for more-complicated cases</p>	
<b>Objectives</b> <ul style="list-style-type: none"> <li>• <b>Conceptual</b></li> <li>• <b>Factual</b></li> <li>• <b>Procedural</b></li> </ul>	Students will be able to close temporary accounts and understand the purpose of doing so Students will understand purpose of income summary account and use this account correctly Students will be able to journalize closing entries, post closing entries, and prepare post-closing trial balance	
<b>Assessments</b>	Performance Tasks  Glencoe Accounting Chapter Working Papers  Glencoe Accounting Chapter Test	Other Evidence  Informal assessment by verbal responses during class discussion and presentation of topics / quizzes

## *Unit Frameworks*

<b>Unit of Study: major topics</b>	<b>Cash Controls and Banking Activities</b>	Resources that will support instruction  Transparencies  Glencoe Accounting Computer Files
<b>Illinois Learning Standards, Benchmarks, National Standards Assessment Frameworks, or other standards that will be taught in this unit</b>	<p><u>Alignment with Illinois Learning Standards for English:</u>  1.B. I. 5. Analyze overall themes and discover coherence.  1.B. I. 6. Clarify meaning of text by focusing on the key ideas presented explicitly or implicitly.  1.B. J. 1. Relate reading to self, world, and other texts and experiences and make connections to related information.  4.B.I. 1. Demonstrate understanding of material, concepts, and ideas in formal/informal presentations.</p> <p><u>Alignment with Illinois Learning Standards for Mathematics:</u>  6.B. I. 4. Solve problems using simple matrix operations  6.B. I. 5. Develop fluency in operations with real numbers using mental computation or paper-and-pencil calculations for simple cases and technology for more-complicated cases  6.B. I. 6. Judge the reasonableness of numerical computations and their results.  6. B. J. 10. Develop fluency in operations with real numbers, vectors, and matrices using mental computation or paper-and-pencil calculations for simple cases and technology for more-complicated cases</p> <p>Consumer economics?</p>	
<b>Objectives</b> <ul style="list-style-type: none"> <li>○ <b>Conceptual</b></li> <li>○ <b>Factual</b></li> <li>○ <b>Procedural</b></li> </ul>	Students will understand the need for internal controls, accurately record information on check stubs, prepare a check correctly, reconcile a bank statement, and journalize and post bank service charge entries	
<b>Assessments</b>	Performance Tasks  Glencoe Accounting Chapter Working Papers  Glencoe Accounting Chapter Test	Other Evidence  Informal assessment by verbal responses during class discussion and presentation of topics / quizzes

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<b>Unit of Study: major topics</b>	<b>Use of Specialized Journals</b>	Resources that will support instruction  Transparencies  Glencoe Accounting Computer Files
<b>Illinois Learning Standards, Benchmarks, National Standards Assessment Frameworks, or other standards that will be taught in this unit</b>	<p><u>Alignment with Illinois Learning Standards for English:</u>  1.B. I. 5. Analyze overall themes and discover coherence.  1.B. I. 6. Clarify meaning of text by focusing on the key ideas presented explicitly or implicitly.  1.B. J. 1. Relate reading to self, world, and other texts and experiences and make connections to related information.  4.B.I. 1. Demonstrate understanding of material, concepts, and ideas in formal/informal presentations.</p> <p><u>Alignment with Illinois Learning Standards for Mathematics:</u>  6.B. I. 4. Solve problems using simple matrix operations  6.B. I. 5. Develop fluency in operations with real numbers using mental computation or paper-and-pencil calculations for simple cases and technology for more-complicated cases  6.B. I. 6. Judge the reasonableness of numerical computations and their results.  6. B. J. 10. Develop fluency in operations with real numbers, vectors, and matrices using mental computation or paper-and-pencil calculations for simple cases and technology for more-complicated cases.</p>	
<b>Objectives</b> <ul style="list-style-type: none"> <li>○ <b>Conceptual</b></li> <li>○ <b>Factual</b></li> <li>○ <b>Procedural</b></li> </ul>	<p>Sales Journal: understand the difference between a service business and a merchandising business, identify special journals and explain how they are used in a merchandising business, record merchandise sales on account, post to customer accounts in receivables subsidiary ledger, foot, prove, total and rule sales journal, and post column totals to general ledger.</p> <p>Cash Receipts Journal: journalize accurately in a cash receipts journal, post from the cash receipts journal to the accounts receivable subsidiary ledger and to the general ledger, foot, prove, total and rule a cash receipts journal, post column totals from the cash receipts journal to the general ledger, prepare a schedule of accounts receivable, and define the accounting terms pertinent to the cash receipts journal.</p>	
<b>Assessments</b>	Performance Tasks  Glencoe Accounting Chapter Working Papers  Glencoe Accounting Chapter Test	Other Evidence  Informal assessment by verbal responses during class discussion and presentation of topics / quizzes