

**WEST JEFFERSON HILLS SCHOOL DISTRICT
THOMAS JEFFERSON HIGH SCHOOL
ACCOUNTING 2**

GRADES 11 - 12

Curriculum Strand: Recording Purchases and Cash Payments using Special Journals

NBEA Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<i>Pennsylvania's public schools shall teach, challenge and support every student to realize his or her maximum potential and to acquire the knowledge and skills needed to. . .</i>						
Complete and explain the purpose of the various steps in the accounting cycle. Apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's equity. Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions	Students will be able to: Define accounting terms and concepts related to purchase and cash payments Record purchases on account and post using a purchases journal Record expenses and purchases using a cash payments journal. Record petty cash and post using a cash payments journal Record transactions post using a general journal	Teacher presentations Manipulatives Cooperative Learning groups Drill & Practice Notetaking Games	Text Workbook Notebooks Transparencies Newspaper & magazine articles Games Computer Accounting Software Calculator	Teacher observations Student/Group Project Written test/quizzes Study Guides Homework Classwork	Supplemental Workbook activities Review lesson Peer tutoring	Enhanced Projects Integrated curriculum

**WEST JEFFERSON HILLS SCHOOL DISTRICT
THOMAS JEFFERSON HIGH SCHOOL
ACCOUNTING 2**

GRADES 11 - 12

Curriculum Strand: Recording Sales and Cash Receipts Using Special Journals

NBEA Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<i>Pennsylvania's public schools shall teach, challenge and support every student to realize his or her maximum potential and to acquire the knowledge and skills needed to . . .</i>						
Complete and explain the purpose of the various steps in the accounting cycle. Apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's equity. Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions	The students will be able to: Define accounting terms and concepts related to sales and cash receipts. Record sales on account and post, using a sales journal Record cash receipts and post, using a cash receipts journal. Record transactions and post, using a general journal. Record transactions for international sales.	Teacher presentations Manipulatives Cooperative Learning groups Drill & Practice Notetaking Games	Text Workbook Notebooks Transparencies Newspaper & magazine articles Games Computer Accounting Software Calculator	Teacher observations Student/Group Project Written test/quizzes Study Guides Homework Classwork	Supplemental Workbook activities Review lesson Peer tutoring	Enhanced Projects Integrated curriculum

**WEST JEFFERSON HILLS SCHOOL DISTRICT
THOMAS JEFFERSON HIGH SCHOOL
ACCOUNTING 2**

GRADES 11 - 12

Curriculum Strand: Uncollectible Accounts Receivable

NBEA Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<i>Pennsylvania's public schools shall teach, challenge and support every student to realize his or her maximum potential and to acquire the knowledge and skills needed to. . .</i>						
Complete and explain the purpose of the various steps in the accounting cycle. Apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's equity. Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions	The students will be able to: Define accounting terms and concepts related to uncollectible accounts. Calculate, journalize, and post estimated uncollectible accounts expense. Journalize and post entries related to writing off and collecting uncollectible accounts receivable.	Teacher presentations Manipulatives Cooperative Learning groups Drill & Practice Notetaking Games	Text Workbook Notebooks Transparencies Newspaper & magazine articles Games Computer Accounting Software Calculator	Teacher observations Student/Group Project Written test/quizzes Study Guides Homework Classwork	Supplemental Workbook activities Review lesson Peer tutoring	Enhanced Projects Integrated curriculum

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ACCOUNTING 2
GRADES 11 - 12**

Curriculum Strand: Plant Assets and Depreciation

NBEA Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<i>Pennsylvania's public schools shall teach, challenge and support every student to realize his or her maximum potential and to acquire the knowledge and skills needed to. . .</i>						
Complete and explain the purpose of the various steps in the accounting cycle. Apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's equity. Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions	The students will be able to: Define accounting terms and concepts related to accounting for plant assets, depreciation, and property tax expense. Record the buying of a plant asset and the paying of property tax. Calculate depreciation expense & book value using the straight line and declining balance methods of depreciation. Prepare plant asset records and journalize annual depreciation expense. Record entries related to disposing of plant assets.	Teacher presentations Manipulatives Cooperative Learning groups Drill & Practice Notetaking Games	Text Workbook Notebooks Transparencies Newspaper & magazine articles Games Computer Accounting Software Calculator	Teacher observations Student/Group Project Written test/quizzes Study Guides Homework Classwork	Supplemental Workbook activities Review lesson Peer tutoring	Enhanced Projects Integrated curriculum

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*Curriculum Strand: **Inventory***

NBEA Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<i>Pennsylvania's public schools shall teach, challenge and support every student to realize his or her maximum potential and to acquire the knowledge and skills needed to. . .</i>						
Complete and explain the purpose of the various steps in the accounting cycle. Apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's equity. Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions	The students will be able to: Define accounting terms and concepts related to inventory. Prepare a stock record. Determine the cost of merchandise inventory using the FIFO, LIFO, and Weighted-Average inventory costing methods. Estimate the cost of merchandise inventory using the gross profit method of estimating inventory.	Teacher presentations Manipulatives Cooperative Learning groups Drill & Practice Notetaking Games	Text Workbook Notebooks Transparencies Newspaper & magazine articles Games Computer Accounting Software Calculator	Teacher observations Student/Group Project Written test/quizzes Study Guides Homework Classwork	Supplemental Workbook activities Review lesson Peer tutoring	Enhanced Projects Integrated curriculum

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GRADES 11 - 12

Curriculum Strand: Notes and Interest

NBEA Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<i>Pennsylvania's public schools shall teach, challenge and support every student to realize his or her maximum potential and to acquire the knowledge and skills needed to. . .</i>						
Complete and explain the purpose of the various steps in the accounting cycle. Apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's equity. Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions	The students will be able to: Define accounting terms and concepts related to notes and interest. Calculate interest and maturity dates for notes. Analyze and record transactions for notes payable. Analyze and record transactions for notes receivable.	Teacher presentations Manipulatives Cooperative Learning groups Drill & Practice Notetaking Games	Text Workbook Notebooks Transparencies Newspaper & magazine articles Games Computer Accounting Software Calculator	Teacher observations Student/Group Project Written test/quizzes Study Guides Homework Classwork	Supplemental Workbook activities Review lesson Peer tutoring	Enhanced Projects Integrated curriculum

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Curriculum Strand: Accrued Revenue and Expenses

NBEA Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<i>Pennsylvania's public schools shall teach, challenge and support every student to realize his or her maximum potential and to acquire the knowledge and skills needed to. . .</i>						
Complete and explain the purpose of the various steps in the accounting cycle. Apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's equity. Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions	The students will be able to: Define accounting terms and concepts related to accrued revenue and accrued expenses. Record adjusting, closing, and reversing entries for accrued revenue. Record adjusting, closing, and reversing entries for accrued expenses.	Teacher presentations Manipulatives Cooperative Learning groups Drill & Practice Notetaking Games	Text Workbook Notebooks Transparencies Newspaper & magazine articles Games Computer Accounting Software Calculator	Teacher observations Student/Group Project Written test/quizzes Study Guides Homework Classwork	Supplemental Workbook activities Review lesson Peer tutoring	Enhanced Projects Integrated curriculum

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ACCOUNTING 2**

GRADES 11 - 12

Curriculum Strand: Distributing Dividends and Preparing a Worksheet

<p style="text-align: center;">NBEA Academic Standards</p> <p>Student must be able to do</p>	<p style="text-align: center;">Objective</p> <p>Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources</p> <p>Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures</p> <p>*Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning</p> <p>Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning</p> <p>Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p><i>Pennsylvania's public schools shall teach, challenge and support every student to realize his or her maximum potential and to acquire the knowledge and skills needed to. . .</i></p>						
<p>Complete and explain the purpose of the various steps in the accounting cycle.</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's equity.</p> <p>Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions</p>	<p>The students will be able to:</p> <p>Define accounting terms and concepts related to distributing dividends and preparing a work sheet for a merchandising business organized as a corporation.</p> <p>Journalize the declaration and payment of a dividend for a merchandising business.</p> <p>Plan end-of-fiscal period adjustments for a merchandising business.</p> <p>Calculate federal income tax, plan an adjustment for federal income tax expense, and complete a worksheet.</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Notetaking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

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ACCOUNTING 2**

GRADES 11 - 12

Curriculum Strand: Financial Statements and End-of-Fiscal-Period Entries for a Corporation

NBEA Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<i>Pennsylvania's public schools shall teach, challenge and support every student to realize his or her maximum potential and to acquire the knowledge and skills needed to. . .</i>						
Complete and explain the purpose of the various steps in the accounting cycle. Apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's equity. Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions Prepare, interpret, and analyze financial statements using manual and computerized systems for a merchandising business.	The students will be able to: Define accounting terms and concepts related to financial statements and end-of-fiscal-period entries for a merchandising business organized as a corporation. Prepare and analyze an: Income Statement Stockholder's Equity Statement Balance Sheet Record adjusting, closing, and reversing entries for a merchandising business organized as a corporation.	Teacher presentations Manipulatives Cooperative Learning groups Drill & Practice Notetaking Games	Text Workbook Notebooks Transparencies Newspaper & magazine articles Games Computer Accounting Software Calculator	Teacher observations Student/Group Project Written test/quizzes Study Guides Homework Classwork	Supplemental Workbook activities Review lesson Peer tutoring	Enhanced Projects Integrated curriculum

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ACCOUNTING 2**

GRADES 11 - 12

Curriculum Strand: Accounting Cycle Simulation for a Merchandising Business organized as a Corporation

NBEA Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<i>Pennsylvania's public schools shall teach, challenge and support every student to realize his or her maximum potential and to acquire the knowledge and skills needed to . . .</i>						
Complete and explain the purpose of the various steps in the accounting cycle. Apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's equity. Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions	The students will be able to: Perform all Accounting Cycle activities for a Merchandising business organized as a corporation.	Teacher presentations Manipulatives Cooperative Learning groups Drill & Practice Notetaking Games	Text Workbook Notebooks Transparencies Newspaper & magazine articles Games Computer Accounting Software Calculator Accounting Simulation Packet	Teacher observations Student/Group Project Written test/quizzes Study Guides Homework Classwork	Supplemental Workbook activities Review lesson Peer tutoring	Integrated Curriculum