

# Seymour Public Schools Curriculum

## **ACCOUNTING 1**

1 Credit

Offered to grades 9-12

The knowledge of the basic principles of accounting will help the individual understand business problems and how to meet them. The purpose of this course is to acquaint students with the methods of keeping proper financial records, to understand business and accounting terminology and to realize the value and importance of accuracy, as well as systematic procedures in handling finances.

Assignments/Assessments Correlate With

GLENCOE ACCOUNTING  
REAL-WORLD APPLICATIONS AND CONNECTIONS  
First-Year Course, Fifth Edition

# Seymour Public Schools Curriculum

<b>Grade:</b> 9-12	<b>Subject:</b>  Accounting 1 Unit I Introduction: You and Accounting
<b>CCTE Standard</b>	<b>A. Accounting Profession: Describe the role that accountants play in business and society.</b>
<b>Enduring Understanding</b>	<b>Consider your career interests.</b>
<b>Essential Questions</b>	<b>What are my career interests?</b>
<b>Content Standard:</b>	<b>1. Describe career opportunities in the accounting profession.</b>
<b>Performance Expectations (Student outcomes)</b>	<p><b>Students will be able to:</b></p> <p><b>Describe how personal skills, values, and lifestyle goals affect career decisions.</b></p> <p><b>Locate information about a variety of careers and identify career opportunities in the accounting field.</b></p> <p><b>Distinguish between a for-profit business and a not-for-profit business.</b></p>

# Seymour Public Schools Curriculum

<b>Strategies/Modes (examples)</b>	<b>Materials/Resources (examples)</b>	<b>Assessments (examples)</b>
<ol style="list-style-type: none"><li>1. <b>Whole group instruction</b></li><li>2. <b>Cooperative learning</b></li><li>3. <b>Anchor activities</b></li><li>4. <b>Integrating technology</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Textbook</b></li><li>2. <b>Workbook</b></li><li>3. <b>Review worksheets</b></li><li>4. <b>Smartboard</b></li><li>5. <b>Computers</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Classwork and homework assignments correlated with text and workbook</b></li><li>2. <b>Research assignment - "Big" accounting firms</b></li><li>3. <b>Career research assignment</b></li></ol>

# Seymour Public Schools Curriculum

<b>Grade:</b> 9-12	<b>Subject:</b>  Accounting Unit 2 Introduction: Business and Accounting
<b>CCTE Standards</b>	<p><b>B. Accounting Principles:</b> Identify and describe generally accepted accounting principles (GAAP), explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.</p> <p><b>C. Accounting Process:</b> Complete the various steps of the accounting cycle and explain the purpose of each step.</p>
<b>Enduring Understanding</b>	Businesses measure their success financially.
<b>Essential Questions</b>	<p>How does a business measure success?</p> <p>Why does every business need to set up an organized accounting system?</p>
<b>Content Standards:</b>	<p>3. Describe and explain the conceptual framework of accounting principles and assumptions.</p> <p>20. Describe the purpose of a uniform accounting system.</p>
<b>Performance Expectations (Student outcomes)</b>	<p>Students will be able to:</p> <p>Describe the differences among service, merchandising, and manufacturing businesses.</p> <p>Compare the sole proprietorship, partnership, and corporate forms of business.</p> <p>Describe the purpose of accounting.</p>

# Seymour Public Schools Curriculum

<b>Strategies/Modes (examples)</b>	<b>Materials/Resources (examples)</b>	<b>Assessments (examples)</b>
<ol style="list-style-type: none"><li>1. <b>Whole group instruction</b></li><li>2. <b>Cooperative learning</b></li><li>3. <b>Anchor activities</b></li><li>4. <b>Integrating technology</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Textbook</b></li><li>2. <b>Workbook</b></li><li>3. <b>Review worksheets</b></li><li>4. <b>Smartboard</b></li><li>5. <b>Computers</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Classwork and homework assignments correlated with text and workbook</b></li><li>2. <b>Quiz</b></li><li>3. <b>Test - Ch. 1 and 2</b></li></ol>

# Seymour Public Schools Curriculum

<b>Grade:</b> 9-12	<b>Subject:</b>  Accounting 1 Unit 3 Accounting Cycle: Business Transactions and the Accounting Equation
<b>CCTE Standard</b>	<b>B. Accounting Principles:</b> Identify and describe generally accepted accounting principles (GAAP), explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.
<b>Enduring Understanding</b>	<b>Assets=Liabilities + Owner's Equity</b>
<b>Essential Questions</b>	<b>How do business transactions affect the accounting equation?</b>
<b>Content Standards:</b>	<p>4. Define assets, liabilities, equity, revenue, expenses, gains, and losses.</p> <p>8. Explain transactions affecting accounts receivable, including uncollectible accounts.</p> <p>12. Record transactions for accounts payable and other short-term debt.</p>
<b>Performance Expectations (Student outcomes)</b>	<p><b>Students will be able to:</b></p> <p>List and define each part of the accounting system.</p> <p>Show how various business transactions affect the accounting equations.</p>

# Seymour Public Schools Curriculum

<b>Strategies/Modes (examples)</b>	<b>Materials/Resources (examples)</b>	<b>Assessments (examples)</b>
<ol style="list-style-type: none"><li>1. <b>Whole group instruction</b></li><li>2. <b>Cooperative learning</b></li><li>3. <b>Anchor activities</b></li><li>4. <b>Integrating technology</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Textbook</b></li><li>2. <b>Workbook</b></li><li>3. <b>Review worksheets</b></li><li>4. <b>Smartboard</b></li><li>5. <b>Computers</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Completion of problems: Determining effects of transactions on the accounting equation</b></li><li>2. <b>Quiz</b></li><li>3. <b>Ch. 3 Test</b></li></ol>

# Seymour Public Schools Curriculum

<b>Grade:</b> 9-12	<b>Subject:</b>  Accounting 1 Unit 4 Accounting Cycle: Transactions That Affect Assets, Liabilities and Owner's Equity
<b>CCTE Standard</b>	<b>B. Accounting Principles:</b> Identify and describe generally accepted accounting principles (GAAP), explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.
<b>Enduring Understanding</b>	Transactions affect accounts in the accounting equation
<b>Essential Questions</b>	What are the rules of Debit and Credit for Assets, Liabilities and Owner's Equity?
<b>Content Standards:</b>	<p>4. Define assets, liabilities, equity, revenue, expenses, gains, and losses.</p> <p>8. Explain transactions affecting accounts receivable, including uncollectible accounts.</p> <p>12. Record transactions for accounts payable and other short-term debt.</p>
<b>Performance Expectations (Student outcomes)</b>	<p>Students will be able to:</p> <p>List and define each part of the accounting equation.</p> <p>Show how various business transactions affect the accounting equation.</p> <p>Apply the rules of debit and credit.</p>



# Seymour Public Schools Curriculum

<b>Strategies/Modes (examples)</b>	<b>Materials/Resources (examples)</b>	<b>Assessments (examples)</b>
<ol style="list-style-type: none"><li>1. <b>Whole group instruction</b></li><li>2. <b>Cooperative learning</b></li><li>3. <b>Anchor activities</b></li><li>4. <b>Integrating technology</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Textbook</b></li><li>2. <b>Workbook</b></li><li>3. <b>Review worksheets</b></li><li>4. <b>Smartboard</b></li><li>5. <b>Computers</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>T-Account problems with transactions that affect assets, liabilities, and owner's equity.</b></li><li>2. <b>Quiz</b></li><li>3. <b>Ch. 4 test</b></li></ol>

# Seymour Public Schools Curriculum

<b>Grade:</b> 9-12	<b>Subject:</b>  Accounting 1 Unit 5 Accounting Cycle: Transactions That Affect Revenue, Expenses and Withdrawals
<b>CCTE Standards</b>	<p><b>B. Accounting Principles:</b> Identify and describe generally accepted accounting principles (GAAP), explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.</p> <p><b>C. Accounting Process:</b> Complete the various steps of the accounting cycle and explain the purpose of each step.</p>
<b>Enduring Understanding</b>	Revenue, expenses and withdrawals are temporary capital accounts
<b>Essential Questions</b>	<p>How do permanent accounts and temporary accounts differ?</p> <p>What are the rules for Debit and Credit for Revenue, Expenses, and Withdrawals?</p>
<b>Content Standards:</b>	<p>4. Define assets, liabilities, equity, revenue, expenses, gains, and losses.</p> <p>14. Describe the criteria used to determine revenue recognition.</p> <p>15. Describe and record revenue-related transactions.</p> <p>17. Describe and record expense-related transactions.</p> <p>18. Describe the criteria used to determine expense recognition.</p> <p>23. Analyze and describe how basic transactions impact the accounting equation.</p>

# Seymour Public Schools Curriculum

<b>Performance Expectations (Student outcomes)</b>	<p><b>Students will be able to:</b></p> <p><b>Explain the difference between permanent accounts and temporary capital accounts.</b></p> <p><b>Apply the rules of debit and credit for revenue, expense, and withdrawals accounts.</b></p> <p><b>Analyze transactions affecting revenue, expense, and withdrawals accounts.</b></p>		
	<p><b>Strategies/Modes (examples)</b></p> <ol style="list-style-type: none"> <li>1. <b>Whole group instruction</b></li> <li>2. <b>Cooperative learning</b></li> <li>3. <b>Anchor activities</b></li> <li>4. <b>Integrating technology</b></li> </ol>	<p><b>Materials/Resources (examples)</b></p> <ol style="list-style-type: none"> <li>1. <b>Textbook</b></li> <li>2. <b>Workbook</b></li> <li>3. <b>Review worksheets</b></li> <li>4. <b>Smartboard</b></li> <li>5. <b>Computers</b></li> </ol>	<p><b>Assessments (examples)</b></p> <ol style="list-style-type: none"> <li>1. <b>T-Account problems with transactions that affect revenue, expenses and withdrawals.</b></li> <li>2. <b>Quiz</b></li> <li>3. <b>Ch. 5 Test</b></li> </ol>

# Seymour Public Schools Curriculum

<b>Grade:</b> 9-12	<b>Subject:</b>  Accounting 1 Unit 6 Accounting Cycle: Recording Transactions in a General Journal
<b>CCTE Standard</b>	<b>B. Accounting Principles:</b> Identify and describe generally accepted accounting principles (GAAP), explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.
<b>Enduring Understanding</b>	The journal is the book of original entry.
<b>Essential Questions</b>	What is the purpose of a journal? What are the steps to make a general journal entry?
<b>Content Standards:</b>	8. Explain transactions affecting accounts receivable, including uncollectible accounts. 12. Record transactions for a accounts payable and other short-term debt. 15. Describe and record revenue-related transactions. 17. Describe and record expense-related transactions.
<b>Performance Expectations (Student outcomes)</b>	<b>Students will be able to:</b>  Explain the first three steps of the accounting cycle. Explain the purpose of journalizing and make accurate journal entries. Correct errors in general journal entries.

# Seymour Public Schools Curriculum

<b>Strategies/Modes (examples)</b>	<b>Materials/Resources (examples)</b>	<b>Assessments (examples)</b>
<ol style="list-style-type: none"><li>1. <b>Whole group instruction</b></li><li>2. <b>Cooperative learning</b></li><li>3. <b>Anchor activities</b></li><li>4. <b>Integrating technology</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Textbook</b></li><li>2. <b>Workbook</b></li><li>3. <b>Review worksheets</b></li><li>4. <b>Smartboard</b></li><li>5. <b>Computers</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Recording transactions in a journal.</b></li><li>2. <b>Quiz</b></li><li>3. <b>Ch. 6 test</b></li></ol>

# Seymour Public Schools Curriculum

<b>Grade:</b> 9-12	<b>Subject:</b>  Accounting 1 Unit 7 Accounting Cycle: Posting Journal Entries to General Ledger Accounts
<b>CCTE Standard</b>	<b>C. Accounting Process: Complete the various steps of the accounting cycle and explain the purpose of each step.</b>
<b>Enduring Understanding</b>	<b>Journal entries are posted to separate accounts in the ledger.</b>
<b>Essential Questions</b>	<b>Why does information need to be transferred from a journal to a ledger? What are the steps in posting from a journal to a ledger? How are errors corrected which have been found in a journal or a ledger?</b>
<b>Content Standards:</b>	<b>21. Describe the purpose of journals and ledgers and their relationship. 24. Apply the double-entry system of accounting to record basic transactions and prepare a trial balance.</b>
<b>Performance Expectations (Student outcomes)</b>	<b>Students will be able to:  Post general journal entries. Prepare a trial balance. Record correcting entries in a general journal.</b>

# Seymour Public Schools Curriculum

<b>Strategies/Modes (examples)</b>	<b>Materials/Resources (examples)</b>	<b>Assessments (examples)</b>
<ol style="list-style-type: none"><li>1. <b>Whole group learning</b></li><li>2. <b>Cooperative learning</b></li><li>3. <b>Anchor activities</b></li><li>4. <b>Integrating technology</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Textbook</b></li><li>2. <b>Workbook</b></li><li>3. <b>Review worksheets</b></li><li>4. <b>Smartboard</b></li><li>5. <b>Computers</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Posting from a journal to a general ledger and finding balances.</b></li><li>2. <b>Quiz</b></li><li>3. <b>Ch. 7 test</b></li><li>4. <b>Performance Assessment: Mini Practice Set 1 CANYON.COM WEB SITES</b></li></ol>

# Seymour Public Schools Curriculum

<b>Grade:</b> 9-12	<b>Subject:</b>  Accounting 1 Unit 8 Accounting Cycle: The Six Column Work Sheet
<b>CCTE Standards</b>	<p><b>C. Accounting Process:</b> Complete the various steps of the accounting cycle and explain the purpose of each step.</p> <p><b>D. Financial Reports:</b> Develop an understanding and working knowledge of financial statements.</p>
<b>Enduring Understanding</b>	The work sheet is used as a planning sheet.
<b>Essential Questions</b>	How is net income or net loss determined?
<b>Content Standards:</b>	<p>24. Apply the double-entry system of accounting to record basic transactions and prepare a trial balance.</p> <p>29. Identify sources of information to prepare basic financial reports.</p>
<b>Performance Expectations (Student outcomes)</b>	<p><b>Students will be able to:</b></p> <p>Prepare a six column work sheet.</p> <p>Calculate net income or net loss.</p>



# Seymour Public Schools Curriculum

<b>Strategies/Modes (examples)</b>	<b>Materials/Resources (examples)</b>	<b>Assessments (examples)</b>
<ol style="list-style-type: none"><li>1. <b>Whole group instruction</b></li><li>2. <b>Cooperative learning</b></li><li>3. <b>Anchor activities</b></li><li>4. <b>Integrating technology</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Textbook</b></li><li>2. <b>Workbook</b></li><li>3. <b>Review worksheets</b></li><li>4. <b>Smartboard</b></li><li>5. <b>Computers</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Completing a six-column work sheet.</b></li><li>2. <b>Using excel.</b></li><li>3. <b>Homework quizzes</b></li><li>4. <b>Ch. 8 test</b></li></ol>

# Seymour Public Schools Curriculum

<b>Grade:</b> 9-12	<b>Subject:</b>  Accounting 1 Unit 9 Accounting Cycle: Financial Statements for a Sole Proprietorship
<b>CCTE Standards</b>	<p><b>B. Accounting Principles:</b> Identify and describe generally accepted accounting principles (GAAP), explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.</p> <p><b>D. Financial Reports:</b> Develop an understanding and working knowledge of financial statements.</p> <p><b>F. Financial Analysis:</b> Assess the financial condition and operating results of a company and analyze and interpret financial statements and information to make informed business decisions.</p>
<b>Enduring Understanding</b>	Income statements, statements of changes in owner’s equity, and balance sheets, show the financial condition of a business at a certain point in time.
<b>Essential Questions</b>	<p>Why is an income statement prepared?</p> <p>Why is a statement of changes in owner’s equity necessary?</p> <p>Why is an updated balance sheet needed?</p>
<b>Content Standards:</b>	<p>6. Identify the value of accounts receivable to be reported on the balance sheet and describe its effect on the income statement.</p> <p>7. Explain the accounting methods used to determine the value of accounts receivable to be reported on the balance sheet and describe its effect on the income statement.</p> <p>29. Identify sources of information to prepare basic financial reports.</p>

# Seymour Public Schools Curriculum

	<p><b>30. Describe the users and uses of financial information.</b></p> <p><b>31. Describe the information provided in each financial statement and how the statements relate.</b></p> <p><b>37. Calculate component percentages.</b></p>		
<p><b>Performance Expectations (Student outcomes)</b></p>	<p><b>Students will be able to:</b></p> <p><b>Explain the purpose of each of the three financial statements.</b></p> <p><b>Prepare an income statement.</b></p> <p><b>Prepare a statement of changes in owner's equity.</b></p> <p><b>Prepare a balance sheet.</b></p>		
<p><b>Strategies/Modes (examples)</b></p> <ol style="list-style-type: none"> <li>1. <b>Whole group instruction</b></li> <li>2. <b>Cooperative learning</b></li> <li>3. <b>Anchor activities</b></li> <li>4. <b>Integrating technology</b></li> </ol>	<p><b>Materials/Resources (examples)</b></p> <ol style="list-style-type: none"> <li>1. <b>Textbook</b></li> <li>2. <b>Workbook</b></li> <li>3. <b>Review worksheets</b></li> <li>4. <b>Smartboard</b></li> <li>5. <b>Computers</b></li> </ol>	<p><b>Assessments (examples)</b></p> <ol style="list-style-type: none"> <li>1. <b>Completing an income statement</b></li> <li>2. <b>Completing a statement of changes in owner's equity</b></li> <li>3. <b>Completing a balance sheet</b></li> <li>4. <b>Homework quizzes</b></li> <li>5. <b>Ch. 9 test</b></li> </ol>	

# Seymour Public Schools Curriculum

# Seymour Public Schools Curriculum

<b>Grade:</b> 9-12	<b>Subject:</b>  Accounting 1, Unit 10 Accounting Cycle: Closing Entries and the Post-Closing Trial Balance
<b>CCTE Standard</b>	<b>C. Accounting Process: Complete the various steps of the accounting cycle and explain the purpose of each step.</b>
<b>Enduring Understanding</b>	Temporary capital accounts are closed into the capital account at the end of each fiscal period.
<b>Essential Questions</b>	Why are some accounts closed at the end of the fiscal period? How are closing entries prepared?
<b>Content Standard:</b>	26. Complete the closing process.
<b>Performance Expectations (Student outcomes)</b>	<p>Students will be able to:</p> <p>Explain why it is necessary to update accounts through closing entries. Analyze and journalize closing entries. Prepare a post-closing trial balance.</p>

# Seymour Public Schools Curriculum

<b>Strategies/Modes (examples)</b>	<b>Materials/Resources (examples)</b>	<b>Assessments (examples)</b>
<ol style="list-style-type: none"><li>1. <b>Whole group instruction</b></li><li>2. <b>Cooperative learning</b></li><li>3. <b>Anchor activities</b></li><li>4. <b>Integrating technology</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Textbook</b></li><li>2. <b>Workbook</b></li><li>3. <b>Review worksheets</b></li><li>4. <b>Smartboard</b></li><li>5. <b>Computers</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Journalizing closing entries.</b></li><li>2. <b>Posting closing entries.</b></li><li>3. <b>Preparing a post-closing trial balance</b></li><li>4. <b>Homework quizzes</b></li><li>5. <b>Ch. 10 test</b></li></ol>

# Seymour Public Schools Curriculum

<b>Grade:</b> 9-12	<b>Subject:</b>  Accounting 1 Unit 11 Accounting Cycle: Cash Control and Banking Systems
<b>CSDE Standard</b>	<b>B. Accounting Principles: Identify and describe generally accepted accounting principles (GAAP), explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.</b>
<b>Enduring Understanding</b>	Internal and External controls are used to protect cash.
<b>Essential Questions</b>	Why should I know how to use a checking account?
<b>Content Standard:</b>	5. Describe methods for controlling and safeguarding cash.
<b>Performance Expectations (Student outcomes)</b>	<p>Students will be able to:</p> <p>Maintain a checking account properly.</p> <p>Journalize and post transactions related to banking activities.</p>

# Seymour Public Schools Curriculum

<b>Strategies/Modes (examples)</b>	<b>Materials/Resources (examples)</b>	<b>Assessments (examples)</b>
<ol style="list-style-type: none"><li>1. <b>Whole group instruction</b></li><li>2. <b>Cooperative learning</b></li><li>3. <b>Anchor activities</b></li><li>4. <b>Integrating technology</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Textbook</b></li><li>2. <b>Workbook</b></li><li>3. <b>Review worksheets</b></li><li>4. <b>Smartboard</b></li><li>5. <b>Computers</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Checking account assignments</b></li><li>2. <b>Journalizing and posting banking transactions</b></li><li>3. <b>Homework quizzes</b></li><li>4. <b>Ch. 11 test</b></li><li>5. <b>Performance Assessment: Mini Practice Set 2 FAST TRACK TUTORING SERVICE</b></li></ol>



# Seymour Public Schools Curriculum

<b>Grade:</b> 9-12	<b>Subject:</b>  Accounting 1 Unit 12 Payroll System: Payroll Accounting
<b>CCTE Standard</b>	E. Special Applications: Apply appropriate accounting principles to payroll.
<b>Enduring Understanding</b>	Payroll must be recorded accurately each pay period.
<b>Essential Questions</b>	Why is it important for a business to keep accurate payroll records? How will payroll deductions affect me? How are deductions calculated by the employer?
<b>Content Standard:</b>	32. Prepare and maintain payroll records.
<b>Performance Expectations (Student outcomes)</b>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>Compute gross pay using different methods.</li> <li>Compute employee-paid withholdings.</li> <li>Compute net pay.</li> <li>Prepare payroll registers and employees' earnings records.</li> </ul>

# Seymour Public Schools Curriculum

<b>Strategies/Modes (examples)</b>	<b>Materials/Resources (examples)</b>	<b>Assessments (examples)</b>
<ol style="list-style-type: none"><li>1. <b>Whole group instruction</b></li><li>2. <b>Cooperative learning</b></li><li>3. <b>Anchor activities</b></li><li>4. <b>Integrating technology</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Textbook</b></li><li>2. <b>Workbook</b></li><li>3. <b>Review worksheets</b></li><li>4. <b>Smartboard</b></li><li>5. <b>Computers</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Payroll calculations</b></li><li>2. <b>Payroll registers</b></li><li>3. <b>Paychecks</b></li><li>4. <b>Earnings records</b></li><li>5. <b>Quiz</b></li><li>6. <b>Ch. 12 test</b></li></ol>

# Seymour Public Schools Curriculum

<b>Grade:</b> 9-12	<b>Subject:</b>  Accounting 1 Unit 13 Payroll System: Payroll Liabilities and Tax Records
<b>CSDE Standard</b>	E. Special Applications: Apply appropriate accounting principles to payroll.
<b>Enduring Understanding</b>	Employers must record payroll information and pay tax liabilities.
<b>Essential Questions</b>	How do employers record a payroll? How do employers figure their tax liabilities? What tax records do employers need to keep?
<b>Content Standards:</b>	33. Calculate and record transactions related to employee payroll. 34. Calculate and record employer's payroll taxes. 35. Calculate and record payroll accruals. 36. Journalize payroll transactions.
<b>Performance Expectations</b>	Students will be able to:  Record payroll information and payment of tax liabilities in a general journal.

# Seymour Public Schools Curriculum

<b>(Student outcomes)</b>		
<p align="center"><b>Strategies/Modes (examples)</b></p> <ol style="list-style-type: none"> <li>1. <b>Whole group learning</b></li> <li>2. <b>Cooperative learning</b></li> <li>3. <b>Anchor activities</b></li> <li>4. <b>Integrating technology</b></li> </ol>	<p align="center"><b>Materials/Resources (examples)</b></p> <ol style="list-style-type: none"> <li>1. <b>Textbook</b></li> <li>2. <b>Workbook</b></li> <li>3. <b>Review worksheets</b></li> <li>4. <b>Smartboard</b></li> <li>5. <b>Computers</b></li> </ol>	<p align="center"><b>Assessments (examples)</b></p> <ol style="list-style-type: none"> <li>1. <b>Journal entries for payroll transactions</b></li> <li>2. <b>Posting journal entries for payroll to a ledger</b></li> <li>3. <b>Ch. 13 test</b></li> <li>4. <b>Performance Assessment: Mini Practice Set 3 GREEN THUMB PLANT SERVICE</b></li> </ol>

# Seymour Public Schools Curriculum

<b>Grade:</b>  9-12	<b>Subject:</b>  Accounting 1 Unit 14 Merchandising Corporation: Sales and Cash Receipts
<b>CCTE Standard</b>	<b>B. Accounting Principles:</b> Identify and describe generally accepted accounting principles (GAAP), explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.
<b>Enduring Understanding</b>	<b>Merchandising corporations earn revenue through selling merchandise.</b>
<b>Essential Questions</b>	<b>What kind of transactions would a merchandising business have that a service business would not?          How would transactions for sales and cash receipts be recorded?</b>
<b>Content Standards:</b>	<b>8. Explain transactions affecting accounts receivable, including uncollectible accounts.          15. Describe and record revenue-related transactions.</b>
<b>Performance Expectations (Student outcomes)</b>	<b>Students will be able to:          Record a variety of sales and cash receipts transactions in a journal.</b>

# Seymour Public Schools Curriculum

<b>Strategies/Modes (examples)</b>	<b>Materials/Resources (examples)</b>	<b>Assessments (examples)</b>
<ol style="list-style-type: none"><li>1. <b>Whole group instruction</b></li><li>2. <b>Cooperative learning</b></li><li>3. <b>Anchor activities</b></li><li>4. <b>Integrating technology</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Textbook</b></li><li>2. <b>Workbook</b></li><li>3. <b>Review worksheets</b></li><li>4. <b>Smartboard</b></li><li>5. <b>Computers</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Journalizing and posting sales and cash receipts</b></li><li>2. <b>Quiz</b></li><li>3. <b>Ch. 14 test</b></li></ol>

# Seymour Public Schools Curriculum

<b>Grade:</b> 9-12	<b>Subject:</b> Accounting 1 Unit 15 Merchandising Corporation: Purchases and Cash Payments
<b>CCTE Standard</b>	<b>B. Accounting Principles: Identify and describe generally accepted accounting principles (GAAP), explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.</b>
<b>Enduring Understanding</b>	<b>A cost of merchandise account is used to measure the value of merchandise purchased.</b>
<b>Essential Questions</b>	<b>How do merchandising businesses prevent items from being out-of-stock? What are the rules of Debit and Credit for a Cost of Merchandise account? How would transactions for purchases and cash payments be recorded?</b>
<b>Content Standards:</b>	<b>8. Explain transactions affecting accounts receivable, including uncollectible accounts. 15. Describe and record revenue-related transactions.</b>
<b>Performance Expectations (Student outcomes)</b>	<b>Students will be able to:  Record a variety of purchases and cash payment transactions.</b>

# Seymour Public Schools Curriculum

<b>Strategies/Modes (examples)</b>	<b>Materials/Resources (examples)</b>	<b>Assessments (examples)</b>
<ol style="list-style-type: none"><li>1. <b>Whole group instruction</b></li><li>2. <b>Cooperative learning</b></li><li>3. <b>Anchor activities</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Textbook</b></li><li>2. <b>Workbook</b></li><li>3. <b>Review worksheets</b></li><li>4. <b>Smartboard</b></li><li>5. <b>Computers</b></li></ol>	<ol style="list-style-type: none"><li>1. <b>Journalizing and posting purchases and cash payments</b></li><li>2. <b>Quiz</b></li><li>3. <b>Ch. 15 test</b></li></ol>



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