

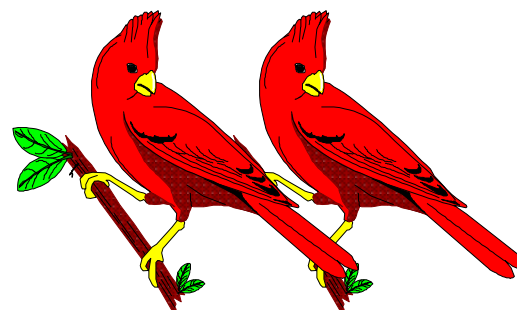
Accounting I

PLANNED COURSE CURRICULUM GUIDE

I. COURSE DESCRIPTION AND INTENT:

This course provides instruction that will assist each pupil to keep records for personal use and to interpret and analyze business papers and records in the capacity of a retailer and a consumer. Students will develop skills in handling ledger accounts, special journals, and the preparation of financial statements in a manual accounting system. Students will transfer their new skills to a computer system and complete a series of appropriate problems.

A GREAT PLACE TO LEARN!



PINE GROVE AREA SCHOOL DISTRICT
PINE GROVE, PENNSYLVANIA

II. INSTRUCTIONAL TIME:

Class Periods: 180 days; 120 clock hours

Length of Class Periods (minutes): 42

Length of Course: 180 days

Unit of Credit: 1

Course Weight: 1

PINE GROVE AREA SCHOOL DISTRICT
Pine Grove, Pennsylvania 17963

PLANNED COURSE ADAPTATIONS/MODIFICATIONS
Introduction

The instructional adaptations that follow are provided as suggestions to be implemented with all students, particularly with those in need of special education services including the gifted. This listing is in no way intended to be exhaustive. Rather, it is reflective of some major considerations in the area of curriculum adaptations/modifications.

These instructional adaptations will work with any student, but are especially beneficial to those in need of learning support. Some may argue that these modifications are simply *good teaching*. Indeed, modifications of this type do represent good teaching. These principles of good teaching become instructional modifications whenever: (1) certain students in a particular class require such modifications *above and beyond* what is typically required by *most* students in that class and (2) without these modifications, these same students would not succeed.

PREFACE

Users and information seekers should familiarize themselves with the purpose and terminology of this **Planned Course Curriculum Guide (PCCG)**. We suggest that you first read the following:

- **PCCG PURPOSE AND INTENT**
- **PCCG DEFINITIONS**

The PCCG specifies the unit lesson outcome, essential content, standards, activities, resources, and evaluation of student performance. This sector provides the means to initiate the learning activities to attain the program goal as identified in the course description and intent.

The standards and outcomes are minimal expectations; further embellishment of the course is discretionary with the instructor depending upon the capability of the students.

This PCCG is designed as an ACTIVE document capable of technological modification as required.

The instructional delivery of this curriculum is quality controlled through the lesson plan development of the teacher.

Lawrence J. Mussoline, Jr., Ph.D.
Superintendent of Schools

PLANNED COURSE CURRICULUM GUIDE (PCCG) PURPOSE AND INTENT

The Planned Course Curriculum Guide (PCCG) is a multi-purpose document:

- All staff, particularly new teachers, can understand instructional expectations through the WRITTEN curriculum
- A continuing district-wide instructional process and scope and sequence of subject matter are enhanced. The WRITTEN curriculum is delivered through the TAUGHT curriculum (instructional content and learning activities) and is evaluated through the TESTED curriculum (expected levels of student achievement - learning outcomes)
- Priority student-centered outcomes are identified and attained through suggested learning activities and content designed to help insure a balanced and comprehensive basic curriculum
- Essential content and course standards provide an efficient basis for selecting appropriate instructional materials and resources
- Staff development areas for curriculum improvement are provided
- The PCCG conforms with current Pennsylvania Department of Education curriculum regulations and serves the dual feature of providing both an administrative document and an instructional guide
- Content and subject format remain flexible and adaptable to modification - an "active" document
- Special Pennsylvania Department of Education (PDE) legislation is identified
- Parents and students are provided with an overview of the instructional program and each course in particular

PLANNED COURSE CURRICULUM GUIDE (PCCG) DEFINITIONS

- **Course Description and Intent**: a brief overview of the course and program goals
- **Instructional Time**: frequency of class meetings and time/appropriate credit at the secondary level
- **Special Notes**: emphatic features or highlights and identification of Department of Education mandates found in the course
- **Unit Lesson Outcome**: describes the knowledge, skills, attitudes, student performance behaviors and areas of study that have been identified as appropriate to help the student attain the rigorous standards of a quality education
- **Teaching-Learning Activities**: suggested activities designed to help all students achieve the learning outcomes and standards
- **Standards**: statements establishing the minimal knowledge, skills, performance behaviors, and essential learning (content) a student must attain. A standard defines what students should know and be able to do
- **Expected Levels of Achievement (Learning Outcomes)**: what students will be expected to do as a result of the application of teaching-learning activities and content
- **Evaluation Criteria (Actual Level of Attainment)**: student performance level achieved and measured through specified evaluation criteria

LEARNING STANDARDS AND CONTENT ACTIVITIES

Statement of student learning expectations achieved through suggested teaching-learning activities and selected content to help reach standards and graduation requirements.

Accounting NBEA Academic Content Standard # I—The Accounting Cycle: Complete and explain the purpose of the various steps in the accounting cycle.

ESSENTIAL CONTENT PERFORMANCE STANDARD	CONTENT & INSTRUCTIONAL ACTIVITIES/STRATEGIES WITH CORRECTIVES AND EXTENSIONS <i>(individually created teaching activities may be used to achieve the standards; however, listed below are activities which may be helpful) ☺</i>	ACTUAL LEVEL OF ATTAINMENT (EVALUATION CRITERIA) ASSESSMENT	RESOURCES AND MATERIALS
<p>STANDARD I</p> <p>I.1 Define accounting terms related to accounting careers.</p> <p>I.2 Define accounting and explain the purpose of the accounting system.</p> <p>I.3 Define the concept of generally accepted accounting principles and ascertain the source of these standards.</p> <p>I.4 Demonstrate an understanding of the fundamental accounting equation.</p> <p>I.5 Classify items as assets, liabilities, or owner's equity.</p>	<p>I.1 Identify accounting career terminology and how accounting serves as a basis for careers.</p> <p>I.2-I.4 Classroom discussion and reading of text to help define accounting terminology and identify accounting concepts and practices. List different kinds of service businesses on the board. Discuss the service each one provides. Present the accounting equation as a review of basic algebraic concept and remind the students that an equation must always be equal.</p> <p>I.5 Guide students through drills to classify accounts as assets, liabilities, or owner's equity.</p>	<p>I.1 Define terms and complete review concepts.</p> <p>I.2-I.4 Define accounting terms and complete review concepts. Complete applications problems determining how transactions change an accounting equation.</p> <p>I.5 Evaluate and grade drills and application problems. Review and administer a problem exam.</p>	<p>I.1 (Chapter 1) Textbook "Century 21 Accounting-First-Year Course"</p> <p>I.2-I.4 (Chapter 2) Textbook "Century 21 Accounting-First-Year Course" and accompanying accounting workbook.</p> <p>I.5 (Chapter 2) Textbook "Century 21 Accounting-First-Year Course" and accompanying accounting workbook.</p>

<p>I.6 Describe the purposes of the revenue, expense, and drawing accounts and illustrate their effects on owner's equity.</p> <p>I.7 Analyze business transactions using source documents and describe the effect on the accounting equation.</p> <p>I.8 Explain the double-entry system of accounting and apply debit and credit rules when analyzing business transactions.</p> <p>I.9 Explain the purpose of the journal and the process of journalizing business transactions.</p> <p>I.10 Analyze the relationship of the journal to the ledger.</p> <p>I.11 Explain the purpose of a ledger account and post information from the journal to the ledger.</p> <p>I.12 Explain the purpose of a cash control system for a sole proprietorship.</p> <p>I.13 Prepare a trial balance and explain its uses and limitations.</p> <p>I.14 Explain the purpose of adjusting entries.</p>	<p>I.6-I.7 Explain and discuss the changes that affect owner's equity and how it will affect the accounting equation. Guide students through drills and application problems to demonstrate how transactions affect the accounting equation.</p> <p>I.8 Introduce the concepts of debit and credit and how they affect the T account. Guide students through drill and practice problems. Review and evaluate knowledge learned.</p> <p>I.9 Discuss and demonstrate how a five-column journal is used to record all transaction in the first accounting cycle. Guide students through drill and practice.</p> <p>I.10-I.11 Classroom discussion, demonstrate on posting techniques, and guided practice of posting procedures through drill and practice will be the main focus.</p> <p>I.12 Prepare various business papers and transactions related to using a check account. Demonstrate and complete problems related to reconciling bank statements.</p> <p>I.13-I.14 Identify accounting terms, demonstrate and discuss practices related to the completion of a worksheet and adjusting entries. Use guided practice for completion of worksheets.</p>	<p>I.6- I.7 Evaluate and grade drills and application problems. Review and grade a problem exam.</p> <p>I.8 Evaluate questions for individual study and application problems. Administer and grade chapter exam.</p> <p>I.9 Evaluate knowledge of concepts through book generated problems and exam.</p> <p>I.10- I.11 Check students understanding of posting concepts. Evaluate answers to questions and practice problems. Give students a problem exam covering posting concepts.</p> <p>I.12 Grade all problems on endorsing checks, writing checks, reconciling bank statements, and petty cash funds. Book exam will be used.</p> <p>I.13- I.14 Evaluate knowledge of concepts through book generated problems and exam.</p>	<p>I.6- I.7 (Chapter 3) Textbook "Century 21 Accounting-First-Year Course" and accompanying accounting workbook.</p> <p>I.8 (Chapter 4) Textbook "Century 21 Accounting-First-Year Course" and accompanying accounting workbook.</p> <p>I.9 (Chapter 5) Textbook "Century 21 Accounting-First-Year Course" and accompanying accounting workbook.</p> <p>I.10- I.11 (Chapter 6) Textbook "Century 21 Accounting-First-Year Course" and accompanying accounting workbook.</p> <p>I.12 (Chapter 7) Textbook "Century 21 Accounting-First-Year Course", accompanying accounting workbook, and computer software.</p> <p>I.13- I.14 (Chapter 8) Textbook "Century 21 Accounting-First-Year Course", accompanying accounting workbook, and computer software.</p>
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<p>I.15 Prepare and explain the purposes of each financial statement and describe the way they articulate with each other.</p>	<p>I.15 Introduce the preparation of an income statement and balance sheet for a proprietorship. Complete various financial statements.</p>	<p>I.15 Evaluate knowledge of financial statements through book generated problems and exam.</p>	<p>I.15 (Chapter 9) Textbook “Century 21 Accounting-First-Year Course”, accompanying accounting workbook, and computer software.</p>
<p>I.16 Explain the purposes of the closing process and journalize and post-closing entries.</p>	<p>I.16 Define accounting terms, demonstrate and guide students through the process of recording adjusting and closing entries, and prepare end of the fiscal year statements.</p>	<p>I.16 Check students understanding of recording adjusting and closing entries. Final evaluation will be a book generated exam.</p>	<p>I.16 (Chapter 10) Textbook “Century 21 Accounting-First-Year Course” and accompanying accounting workbook.</p>
<p>I.17 Use spreadsheet and accounting software to maintain accounting records and describe the differences between manual and computerized accounting systems.</p>	<p>I.17 Utilize computer software to prepare various accounting documents.</p>	<p>I.17 Check students understanding of automated accounting by grading completed printouts.</p>	<p>I.17 Automated Accounting Software and Microsoft Excel Software.</p>

LEARNING STANDARDS AND CONTENT ACTIVITIES

Statement of student learning expectations achieved through suggested teaching-learning activities and selected content to help reach standards and graduation requirements.

Accounting NBEA Academic Content Standard # II—The Accounting Process

Apply generally accepted accounting principles to determine the value of assets, liabilities, and owner’s equity.

ESSENTIAL CONTENT PERFORMANCE STANDARD	CONTENT & INSTRUCTIONAL ACTIVITIES/STRATEGIES WITH CORRECTIVES AND EXTENSIONS <i>(individually created teaching activities may be used to achieve the standards; however, listed below are activities which may be helpful) ☺</i>	ACTUAL LEVEL OF ATTAINMENT (EVALUATION CRITERIA) ASSESSMENT	RESOURCES AND MATERIALS
<p>STANDARD II</p> <p>2.A Assets</p> <p>II.A.1 Define and identify assets and explain their impact on financial statements.</p> <p>II.A.2 Define cash; prepare bank reconciliations; establish, maintain, and reconcile petty cash and change accounts; identify cash control techniques; explain the benefits of electronic fund transfers, automated teller machine transactions, and uses of debt card.</p> <p>II.A.3 Create and maintain the accounts receivable subsidiary ledger and an account for credit card sales.</p>	<p>II.A.1 Define accounting terms, demonstrate and discuss types of assets and how they are of value to a business.</p> <p>II.A.2 Prepare various business papers and transactions related to using a check account. Demonstrate and complete problems related to reconciling bank statements.</p> <p>II.A.3 Classroom discussion and guided practice on analyzing and journalizing sales and cash receipts. Completion of various problems independently.</p>	<p>II.A.1 Assessment throughout the entire course through daily correct use of identifying assets.</p> <p>II.A.2 Grade all problems on endorsing checks, writing checks, reconciling bank statements, and petty cash funds. Book exam will be used.</p> <p>II.A.3 Evaluate and grade drills and application problems. Review and grade a problem exam.</p>	<p>II.A.1 (Chapters 2-18) Textbook “Century 21 Accounting-First-Year Course” and accompanying accounting workbook.</p> <p>II.A.2 (Chapter 7) Textbook “Century 21 Accounting-First-Year Course”, accompanying accounting workbook, and computer software.</p> <p>II.A.3 (Chapter 12) Textbook “Century 21 Accounting-First-Year Course” and accompanying accounting workbook.</p>

<p>II.B Liabilities</p> <p>II.B.1 Define and identify current and long-term liabilities and explain their impact on financial statements.</p> <p>II.B.2 Create and maintain the accounts payable subsidiary ledger.</p>	<p>II.B.1 Demonstrate and discuss types of liabilities and how they contribute to the operation of a business.</p> <p>II.B.2 Classroom discussion and guided practice on the process of creating, maintain, and posting from the multi-column journal to the general ledger and subsidiary ledgers. Completion of various problems independently.</p>	<p>II.B.1 Assessment throughout the entire course through daily correct use of identifying liabilities.</p> <p>II.B.2 Evaluate and grade drills and application problems. Review and grade a problem exam.</p>	<p>II.B.1 (Chapters 2-18) Textbook “Century 21 Accounting-First-Year Course” and accompanying accounting workbook.</p> <p>II.B.2 (Chapter 13) Textbook “Century 21 Accounting-First-Year Course” and accompanying accounting workbook.</p>
<p>II.C Owner’s Equity</p> <p>II.C.1 Explain the purpose of the capital and drawing accounts for a sole proprietorship and partnership.</p> <p>II.C.2 Apply appropriate accounting techniques to account for investments and withdrawals by owners.</p>	<p>II.C.1-C.2 Demonstrate and discuss types of owner’s equity accounts and how they contribute to the operation of a business.</p>	<p>II.C.1-C.2 Assessment throughout the entire course through daily correct use of owner’s equity accounts.</p>	<p>II.C.1-C.2 (Chapters 2-18) Textbook “Century 21 Accounting-First-Year Course” and accompanying accounting workbook.</p>

LEARNING STANDARDS AND CONTENT ACTIVITIES

Statement of student learning expectations achieved through suggested teaching-learning activities and selected content to help reach standards and graduation requirements.

**Accounting NBEA Academic Content Standard # III—Financial Statements:
Prepare, interpret, and analyze financial statements using manual and computerized systems for service merchandising, and manufacturing businesses.**

ESSENTIAL CONTENT PERFORMANCE STANDARD	CONTENT & INSTRUCTIONAL ACTIVITIES/STRATEGIES WITH CORRECTIVES AND EXTENSIONS <i>(individually created teaching activities may be used to achieve the standards; however, listed below are activities which may be helpful) ©</i>	ACTUAL LEVEL OF ATTAINMENT (EVALUATION CRITERIA) ASSESSMENT	RESOURCES AND MATERIALS
<p>STANDARD III</p> <p>III.A Financial Statement Preparation and Analysis.</p> <p>III.A.1 Analyze the income statement and balance sheet of a business by comparing a vertical analysis with industry standards.</p> <p>III.A.2 Use spreadsheet or accounting software to evaluate the impact of changes in operating procedures, accounting methods, and estimates on the financial statements and ratios.</p> <p>III.A.3 Use a spreadsheet or accounting software to prepare charts and graphs useful in analyzing the financial condition of the business.</p>	<p>III.A.1-III.A.4 Classroom discussion, guided examples, group and independent practices, completion of drills and problems related to the financial statements of a business. Utilize computer software to complete additional financial statements to help analyze the financial condition of a business.</p>	<p>III.A.1-III.A.4 Evaluate questions for individual study and application problems. Grade computerized printouts. Administer and grade chapter exam.</p>	<p>III.A.1 (Chapter 17) Textbook “Century 21 Accounting-First-Year Course”, accompanying accounting workbook, and computer software.</p>

<p>III.A.4 Explain the importance of high ethical standards in the preparation of financial statements.</p> <p>III.B Income Statements For The Three Types Of Business Operations.</p> <p>III.B.1 Apply the revenue realization and matching principles in the preparation of an income statement or statement of operations for service and merchandising businesses.</p> <p>III.B.2 Determine cost of goods sold and gross profit for a manufacturing business.</p> <p>III.B.3 Apply the revenue realization and matching principles in the preparation of an income statement or statement of operations for a manufacturing business.</p> <p>III.B.4 Determine cost of goods sold and gross profit for a manufacturing business.</p>	<p>III.B.1-III.B.4 Prepare income statements for a merchandising business, analyze an income statement using component percentages, prepare a distribution of net income statement, prepare an owners' equity statement, and prepare a balance sheet. Explain how to determine cost of goods sold and gross profit. Guide students through all types of financial statements that need to be completed at the end of a fiscal period.</p>	<p>III.B.1-III.B.4 Grade completed financial statements for a business and administer and grade a problem exam.</p>	<p>III.B.1-III.B.4 (Chapter 17-18) Textbook "Century 21 Accounting-First-Year Course", accompanying accounting workbook, and computer software.</p>
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LEARNING STANDARDS AND CONTENT ACTIVITIES

Statement of student learning expectations achieved through suggested teaching-learning activities and selected content to help reach standards and graduation requirements.

**Accounting NBEA Academic Content Standard # IV—Special Applications:
Apply appropriate accounting principles to various forms of ownership, payroll, income taxation, and managerial systems.**

ESSENTIAL CONTENT PERFORMANCE STANDARD	CONTENT & INSTRUCTIONAL ACTIVITIES/STRATEGIES WITH CORRECTIVES AND EXTENSIONS <i>(individually created teaching activities may be used to achieve the standards; however, listed below are activities which may be helpful) ☺</i>	ACTUAL LEVEL OF ATTAINMENT (EVALUATION CRITERIA) ASSESSMENT	RESOURCES AND MATERIALS
<p>STANDARD IV</p> <p>IV.A Forms of Ownership</p> <p>IV.A.1 Explain the three forms of business ownership—sole proprietorships, partnerships, and corporations.</p> <p>IV.A.2 Apply appropriate accounting principles to government and not-for-profit entities.</p>	<p>IV.A.1-IV.A.2 Classroom discussion, utilize video, and explain throughout the year how accounting records are different for different types of ownership.</p>	<p>IV.A.1-IV.A.2 Understanding of types of ownership and the utilization of correct accounting practices for each type of ownership. This would be evaluated on a daily basis through all chapters.</p>	<p>IV.A1-IV.A2 (Chapters 1-20) Textbook “Century 21 Accounting-First-Year Course” and accompanying accounting workbook.</p>

<p>IV.B Payroll</p> <p>IV.B.1 Prepare and maintain payroll records using manual and computerized systems.</p> <p>IV.B.2 Calculate earnings at an hourly and piece rate and on a salary, commission, and salary/commission basis.</p> <p>IV.B.3 Calculate deductions including federal income tax, Social Security tax, Medicare tax, state income tax, and other deductions to determine net pay.</p> <p>IV.B.4 Calculate employer's payroll taxes (e.g., Social Security, Medicare, federal unemployment, and state unemployment) and employee benefits paid by the employer.</p> <p>IV.B.5 Prepare federal, state, and local payroll reports.</p>	<p>IV.B.1-IV.B.4 Introduce the topic of payroll, explain the process of preparing and maintaining accurate payroll records, complete various payroll time cards, prepare payroll registers, complete employee earnings records, calculate earnings and deductions, and prepare payroll checks. Guide students through completion of various exercises and problems.</p> <p>IV.B.5 Classroom discussion and guided practice through problems to develop the skills to analyze payroll transactions. Journalize and post payroll transactions and prepare selected payroll tax reports.</p>	<p>IV.B.1-IV.B.4 Evaluate and grade drills and application problems. Review and grade a problem exam.</p> <p>IV.B.5 Evaluate and grade drills and application problems. Review and grade a problem exam.</p>	<p>IV.B.1-IV.B.4 (Chapter 14) Textbook "Century 21 Accounting-First-Year Course" and accompanying accounting workbook.</p> <p>IV.B.5 (Chapter 15) Textbook "Century 21 Accounting-First-Year Course" and accompanying accounting workbook.</p>
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