

Teacher: CORE Accounting II	Year: 2017-18
	Month: All
Course: Accounting II	Months

S Accounting for Sales and Cash  
Receipts

Essential Questions	Content	Knowledge and Skills	Vocabulary	Assessments	Lessons	Resources	Standards
p How do managers and investors use t financial information to analyze the e operating performance of a b business?		Record a variety of sales and cash receipt transactions in a general journal Explain the difference between a service business and a merchandising business	retailer  wholesaler  merchandise inventory sale on account sales tax accounts receivable subsidiary ledger controlling account sales returns and allowances	Test at the end of the chapter 9/13/2017			

Accounting for Purchases and Cash  
Payments

Essential Questions	Content	Knowledge and Skills	Vocabulary	Assessments	Lessons	Resources	Standards
What are the procedures for processing a purchase on account?		Record a variety of purchases and cash payment transactions Post to the Accounts Payable subsidiary ledger	purchase requisition  purchase order purchases discount accounts payable subsidiary ledger purchases returns and allowances debit memorandum bankcard fee	Test at the end of the chapter 9/25/2017			

O Purchases and Cash Payments Journal

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	Essential Questions	Content	Knowledge and Skills	Vocabulary	Assessments	Lessons	Resources	Standards
t	What are the purposes of the Purchases and Cash Payments journals?		Record transactions in the purchases and Cash Payments journals	purchases journal	Test at the end of the chapter			
o			Post from the Purchases and Cash Payments journals to the general and accounts payable subsidiary ledgers	Cash Payments journal	10/14/2017			
b				schedule of accounts payable				

e Sales and Cash Receipts journals

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	Essential Questions	Content	Knowledge and Skills	Vocabulary	Assessments	Lessons	Resources	Standards
	What is the purpose of the Sales and Cash receipts journals?		Record transactions in the Sales and Cash Receipts journals	sales journal	Test at the end of the chapter			
			Post from the Sales and Cash Receipts journals to customer accounts in the accounts receivable subsidiary ledger	cash receipts journal	10/25/2017			
				schedule of accounts receivable				

N Adventure Travels--practice set

o								
	Essential Questions	Content	Knowledge and Skills	Vocabulary	Assessments	Lessons	Resources	Standards
v	With the knowledge of accounting we have learned so far, can we complete the accounting cycle for a small business?		Complete all steps in the accounting cycle		Test on practice set 12/1/2017			

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D Adjustments and the 10-column worksheet

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	Essential Questions	Content	Knowledge and Skills	Vocabulary	Assessments	Lessons	Resources	Standards
c	Why do we have to make adjustments at the end of a fiscal period?		Determine which general ledger accounts are adjusted	beginning inventory	Test at the end of the chapter			
e			Calculate the adjustments	doing inventory	12/20/2017			
m			Prepare a 10-column worksheet	physical inventory				
b			Journalize the adjustments					

J Financial Statements for a Corporation

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Essential Questions	Content	Knowledge and Skills	Vocabulary	Assessments	Lessons	Resources	Standards
What information would the financial statements of a company tell you?		Prepare an income statement, balance sheet, and statement of retained earnings for a merchandising corporation	capital stock stockholders' equity retained earnings net sales net purchases gross profit on sales operating expenses	Test at the end of the chapter 1/17/2018			

Completing the accounting cycle

Essential Questions	Content	Knowledge and Skills	Vocabulary	Assessments	Lessons	Resources	Standards
What is the purpose of closing entries?		Journalize closing entries for a merchandising corporation Post closing entries to the general ledger accounts Prepare a post-closing trial balance	closing entries	Test at the end of the chapter 1/31/2018			

F Outer Banks Marketplace, Inc.--  
practice set

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Essential Questions	Content	Knowledge and Skills	Vocabulary	Assessments	Lessons	Resources	Standards
With the accounting knowledge students have learned about corporations, can they complete all satatements necessary for aa corporation?		Put all accounting knowledge learned to complete this practice set		Practice set test 2/28/2018			

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M Federal Income Taxes--Form 1040

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Essential Questions	Content	Knowledge and Skills	Vocabulary	Assessments	Lessons	Resources	Standards
What are the skills necessary to complete a 1040 form for a family?		Complete a form 1040 federal income tax form  Itemize deductions		Test on form 1040 2/14/2018			

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h Cash Funds

Essential Questions	Content	Knowledge and Skills	Vocabulary	Assessments	Lessons	Resources	Standards
How do you establish petty cash and chnge funds?		Record the entry to establish a change fund Prove the cash in the cash register drawers at the end of each business day Record the entry to establish a petty cash fund	change fund petty cash fund petty cash voucher	Test at the end of the chapter 3/28/2018			

Use a petty cash register to record petty cash disbursements      petty cash register

## A Plant Assets and Depreciation

Essential Questions	Content	Knowledge and Skills	Vocabulary	Assessments	Lessons	Resources	Standards
Why do we need to depreciate plant assets?		Explain the need to depreciate plant assets Calculate the annual depreciation expense of a plant asset Calculate the depreciation for a partial year Determine the book value of a plant asset Record the adjusting entry in the general journal for depreciation	assets plant assets depreciation disposal value straight-line depreciation accumulated depreciation book value	Test at the end of the chapter 4/18/2018			

## Uncollectible Accounts Receivable

Essential Questions	Content	Knowledge and Skills	Vocabulary	Assessments	Lessons	Resources	Standards
How do you adjust the accounting records to reflect unpaid customer's accounts?		Journalize the entry to record the direct write-off of an uncollectible accounts receivable Journalize the adjusting entry for estimated uncollectible accounts receivable Journalize the entry to record the collection of an account that was previously written off	uncollectible accounts direct write-off method book value of an accounts receivable	Test at the end of the chapter 4/30/2018			

## M Inventories

Essential Questions	Content	Knowledge and Skills	Vocabulary	Assessments	Lessons	Resources	Standards
What is the importance of maintaining accurate inventory records?		Determine the cost of merchandise inventory using the specific identification: first-in, first-out, last-in, first-out, and weighted cost methods	periodic inventory system market value	Test at the end of the chapter 5/16/2018			

## Notes Payable and Receivable

Essential Questions	Content	Knowledge and Skills	Vocabulary	Assessments	Lessons	Resources	Standards
How are promissory notes used in business?		Determine the due-date, interest, expense, and maturity value of a promissory note	principal face value issue date payee maturity value	Test at the end of the chapter 5/30/2018			