

**Trinity Area School District  
Template for Curriculum Mapping**

<b>Course: Accounting II</b> <b>Grade: 10 - 12</b>	<b>Overview of Course</b> (Briefly describe what students should understand and be able to do as a result of engaging in this course): <b>The students will continue studying accounting at the collegiate level. Emphasis will be placed on accounting for a merchandising business organized as a corporation. A series of computerized based projects will be completed to further enhance their knowledge of accounting and the accounting cycle.</b>
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**Overarching Big Ideas, Enduring Understandings, and Essential Questions**  
(These “spiral” throughout the entire curriculum.)

<b>Big Idea</b> (A Big Idea is typically a noun and always transferable within and among content areas.)	<b>Standard(s) Addressed</b> (What Common Core Standard(s) and/or PA Standard(s) addresses this Big Idea?)	<b>Enduring Understanding(s)</b> (SAS refers to Enduring Understandings as “Big Ideas.” EUs are the understandings we want students to carry with them after they graduate. EUs will link Big Ideas together. Consider having only one or two EUs per Big Idea.)	<b>Essential Question(s)</b> (Essential Questions are broad and open ended. Sometimes, EQs can be debated. A student’s answer to an EQ will help teachers determine if he/she truly understands. Consider having only one or two EQs per Enduring Understanding.)
Careers	15.1.12.A Summarize professional designations, careers, and organizations within the field of accounting, including education and certification requirements. 15.1.12.B Analyze the roles of policy-setting bodies in the accounting profession.	(The Enduring Understanding(s)) <ul style="list-style-type: none"> <li>• To become a certified accountant, you need a four year degree in accounting and you must pass the CPA exam.</li> <li>• There are many different career paths you may choose from in the accounting field.</li> <li>• Working hard pays off.</li> </ul>	(The Essential Question(s)) <ul style="list-style-type: none"> <li>• How would having your CPA benefit your future?</li> <li>• What are the different careers, fields, and organizations within the field of accounting?</li> <li>• How does working hard in accounting help in your future endeavors?</li> </ul>
Analyzing	15.1.12.D Analyze, journalize, and post transactions to general & subsidiary ledgers. 15.1.12.E Perform accounting functions using technology as a tool.	<ul style="list-style-type: none"> <li>• Analyzing, journalizing, and posting transactions are all essential steps in the accounting cycle.</li> <li>• Effectively knowing how to use accounting based software will save a</li> </ul>	<ul style="list-style-type: none"> <li>• How can incorrectly analyzing, journalizing, and posting transactions affect the financial condition of a company?</li> <li>• Why would you choose to use one</li> </ul>

	<p>15.1.12.H Identify, calculate, and record depreciation, depletion and amortization; explain their effect on the financial statements.</p> <p>15.1.12.J Analyze the various method for maintaining and valuing inventory (FIFO, LIFO, etc.) and describe their effect on financial statements.</p>	<p>company time and money.</p> <ul style="list-style-type: none"> <li>• Depreciation, depletion and amortization effects the assets of a business.</li> <li>• Knowing what inventory method to use to do inventory will help save money for a company.</li> </ul>	<p>form of accounting software over the other?</p> <ul style="list-style-type: none"> <li>• How does depreciation, depletion and amortization effect the financial condition of a business.</li> <li>• How does financial information impact your decision on what type of inventory system to use?</li> </ul>
Preparation	<p>15.1.12.N Explain how the different forms of business ownership and business operations are reported on financial statements.</p> <p>15.1.12.Q Prepare financial statements (including Balance Sheet, Profit &amp; Loss and Owner's Equity) and understand their relevance.</p>	<ul style="list-style-type: none"> <li>• Effectively knowing how to prepare financial statements for different types of business ownership is essential.</li> <li>• Accurate planning and preparation is an essential component when preparing financial statements.</li> </ul>	<ul style="list-style-type: none"> <li>• How does the different type of business ownership effect how financial statements are prepared?</li> <li>• Why would you want to plan ahead before you start preparing financial statements?</li> </ul>
Interpreting	<p>15.1.12.R Explain the primary areas of analysis (trend analysis, profitability, liquidity, capital structure) and the information that can be obtained from each.</p> <p>15.1.12.T Assess profitability, liquidity, and solvency by calculating and interpreting financial ratios.</p> <p>15.1.12.X Analyze and perform breakeven and cost benefit analyses to support financial decisions.</p>	<ul style="list-style-type: none"> <li>• Trend analysis, profitability, liquidity, and capital structure provide essential financial information about a company.</li> <li>• Accuracy is important when calculating financial ratios.</li> <li>• Analyzing a company's breakeven and cost benefit analyses is an essential element when making financial decisions.</li> </ul>	<ul style="list-style-type: none"> <li>• How does trend analysis, profitability, liquidity and capital structure impact your decision when determining a company's financial condition?</li> <li>• Why is accuracy important when calculating financial ratios?</li> <li>• How does a company's breakeven and cost benefit analyses play an impact on making financial decisions?</li> </ul>
<b>Big Ideas, Enduring Understandings, and Essential Questions Per Unit of Study</b>			

(These do NOT “spiral” throughout the entire curriculum, but are specific to each unit.)

<b>Month of Instruction</b> (In what month(s) will you teach this unit?)	<b>Title of Unit</b>	<b>Big Idea(s)</b> (A Big Idea is typically a noun and always transferable within and among content areas.)	<b>Standard(s) Addressed</b> (What Common Core Standard(s) and/or PA Standard(s) addresses this Big Idea?)	<b>Enduring Understanding(s)</b> (SAS refers to Enduring Understandings as “Big Ideas.” EUs are the understandings we want students to carry with them after they graduate. EUs will link Big Ideas together. Consider having only one or two EUs per Big Idea.)	<b>Essential Question(s)</b> (Essential Questions are broad and open ended. Sometimes, EQs can be debated. A student’s answer to an EQ will help teachers determine if he/she truly understands. Consider having only one or two EQs per Enduring Understanding.)	<b>Common Assessment(s)*</b> (What assessments will all teachers of this unit use to determine if students have answered the Essential Questions?)	<b>Common Resource(s)* Used</b> (What resources will all teachers of this unit use to help students understand the Big Ideas?)
August – November	Accounting for a Merchandising Business Organized as a Corporation	Careers Analysis Preparation Technology Research	15.1.12.A 15.1.12.B 15.1.12.D 15.1.12.E 15.1.12.H 15.1.12.J 15.1.12.N 15.1.12.Q 15.1.12.R 15.1.12.T 15.1.12.X	Corporations write off a portion of their Accounts Receivable as Uncollectible.  Straight-Line and Declining Balance are the two most common methods used to depreciate a plant asset.  LIFO, FIFO, and Weighted-Average are the most common forms of inventory control.  Accounting for notes and interest is a	<ul style="list-style-type: none"> <li>• How do you know how much to write off as uncollectible?</li> <li>• Why would you choose to use one form of depreciation over the other?</li> <li>• How would you decide which form of inventory control to use?</li> </ul>		

				<p>common accounting practice.</p> <p>Adjusting, closing and reversing entries must be prepared for accrued revenue and expenses.</p> <p>Preparing a post-closing trial balance from the general ledger is the last step of the accounting cycle for a corporation.</p> <p>Accounting firms use different types of accounting software to complete the accounting cycle.</p>	<ul style="list-style-type: none"> <li>• Why is it necessary to account for notes and interest?</li> <li>• Why is it important to prepare adjusting, closing and reversing entries for accrued revenue and expenses?</li> <li>• How does preparing a post-closing trial balance benefit the financial condition of the corporation?</li> <li>• How does using accounting software benefit your future?</li> </ul>		
December – January	Additional Accounting Procedures	Careers Analysis Preparation	15.1.12.B 15.1.12.D 15.1.12.E 15.1.12.T 15.1.12.X	Preparing a distribution of net income statement and an owners' equity statement is an essential part of accounting for	<ul style="list-style-type: none"> <li>• Why is it beneficial for partnerships to prepare a</li> </ul>		

		Technology Research		<p>partnerships.</p> <p>International and Internet Sales are analyzed, journalized, and posted to determine their impact on a business.</p> <p>Running a company by using accounting based software is an efficient way to complete the accounting cycle.</p>	<p>distribution of net income statement and owner's equity statement?</p> <ul style="list-style-type: none"> <li>• Why would international and internet sales impact a business's financial condition?</li> <li>• How can being able to use different type of accounting software save a business time and money?</li> </ul>		

\* Some teachers may need to think about the assessments and resources used in order to determine the Big Ideas, Enduring Understandings, and Essential Questions embedded in their courses. At this point in your curriculum mapping, you might want to ignore the “Common Assessments” and “Common Resources Used” columns. However, you may use them if you wish.