

DESE Model Curriculum: Accounting II (CIP Code: 52.0803)
 GRADE LEVEL/UNIT TITLE: 10-12/Accounting for a Departmentalized Business

COURSE INTRODUCTION		
This course is designed to help students acquire a more thorough, in-depth knowledge of accounting procedures and techniques utilized in solving business problems and making financial decisions. Students will develop skills in analyzing and interpreting information common to partnerships and corporations, preparing formal statements and supporting schedules, and using inventory and budgetary control systems. Computer applications should be integrated in each appropriate instructional unit.		
UNIT DESCRIPTION	SUGGESTED UNIT TIMELINE	
Students will complete the accounting cycle process for a departmentalized business.	9 weeks	
	CLASS PERIOD (min.)	
	50	
ESSENTIAL QUESTIONS		
1. Why use departmentalized accounting procedures? 2. What is the purpose of adjusting entries? 3. Why are accounts closed at the end of the fiscal period?		
ESSENTIAL MEASURABLE LEARNING OBJECTIVES	NBEA STANDARD	DOK
1. Explain the purpose of departmentalized accounting.	ACCT.V.3-4.1	2
2. Define terminology related to departmentalized accounting concepts and principles	ACCT.IV.A.3-4.1	1
3. Apply debit and credit rules to departmentalized business transactions	ACCT.V.3-4.7	4
5. Journalize transactions for a departmentalized business in special journals.	ACCT.V.3-4.7	4
6. Post transactions from journals to a general and subsidiary ledger.	ACCT.V.3-4.7	3
7. Prepare and maintain payroll records for a departmentalized business.	ACCT.V.3-4.7	3
8. Understand the importance of maintaining confidentiality of employees' personal information	ACCT.I.3-4.3	2
9. Prepare financial statements for a departmentalized business.	ACCT.II.3-4.1 ACCT.II.3-4.6 ACCT.II.3-4.7 ACCT.II.3-4.8 ACCT.II.3-4.10 ACCT.II.3-4.11	4
10. Journalize and post adjusting and closing entries for a departmentalized business	ACCT.V.3-4.8 ACCT.V.3-4.9	4
ASSESSMENT DESCRIPTIONS		
1. Utilize South-Western textbook objective tests (summative) 2. Utilize South-Western textbook performance tests (summative)		

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OBJ. #	INSTRUCTIONAL STRATEGIES
1-3	1. Teacher will present new terminology related to accounting concepts and practices for a departmentalized business.
4-6	2. The teacher will present new material in small steps, model and provide guided practice, review the material, question students to connect new material to prior learning, check for understanding, and then monitor guided practice to journalize and post transactions related to a departmentalized business.
7, 8	3. The teacher will present new material in small steps, model and provide guided practice, review the material, question students to connect new material to prior learning, check for understanding, and then monitor guided practice to journalize and post transactions related to payroll of a departmentalized business.
9	4. The teacher will present new material in small steps, model and provide guided practice, review the material, question students to connect new material to prior learning, check for understanding, and then monitor guided practice to prepare a departmental worksheet.
9	5. The teacher will present new material in small steps, model and provide guided practice, review the material, question students to connect new material to prior learning, check for understanding, and then monitor guided practice to prepare departmental statements.
9	6. The teacher will present new material in small steps, model and provide guided practice, review the material, question students to connect new material to prior learning, check for understanding, and then monitor guided practice to prepare interim departmental statements.
10	7. The teacher will present new material in small steps, model and provide guided practice, review the material, question students to connect new material to prior learning, check for understanding, and then monitor guided practice to journalize adjusting and closing entries for a departmentalized business.
OBJ. #	INSTRUCTIONAL ACTIVITIES
1-3	1. The student will define accounting terms as well as identify accounting concepts and practices for a departmentalized business.
4-6	2. The student will journalize and post transactions related to a departmentalized business.
7, 8	3. The student will journalize and post transactions related to payroll of a departmentalized business.
9	4. The student will prepare a departmental worksheet.
9	5. The student will prepare departmental statements.
9	6. The student will prepare interim departmental statements.
10	7. The student will journalize adjusting and closing entries for a departmentalized business.
UNIT RESOURCES	
1. www.dwmbeancounter.com	5. South-Western Accounting
2. www.Quia.com	6. South-Western Accounting Teacher Resources
3. www.aplia.com	7. http://accountingextra.swlearning.com/advanced/default.html (text companion site)
4. http://www.moneyinstructor.com/accounting.asp	