

Accounting I (CIP Code: 52.0803)
 GRADE LEVEL/UNIT TITLE: 9-12/Cash Control System

COURSE INTRODUCTION		
This course is designed to build a basic understanding of manual and automated accounting principles, concepts, and procedures. Activities include using the accounting equation, completing the accounting cycle, entering transactions to journals, posting to ledgers, preparing end-of-period statements and reports, managing payroll systems, completing banking activities, calculating taxes, and performing other related tasks.		
UNIT DESCRIPTION	SUGGESTED UNIT TIMELINE	
The student will be able to: Define accounting terms related to using a checking account and a petty cash fund; Identify accounting concepts and practices related to using a checking account; Prepare business papers related to using a checking account; Reconcile a bank statement; Journalize dishonored checks and electronic banking transactions; Establish and replenish a petty cash fund.	3 weeks	
	CLASS PERIOD (min.)	
	50 Minutes	
ESSENTIAL QUESTIONS		
<ol style="list-style-type: none"> 1. What are the objectives of efficient cash management and the controls associated with the asset cash? 2. How does a sole proprietorship maintain cash systems – checking account and petty cash fund? 3. Why should a business reconcile its bank statement? 		
ESSENTIAL MESASURABLE LEARNING OBJECTIVES	NBEA STANDARD	DOK
1. Define terminology related to cash control and banking activities	ACCT.IV.A.3-4.2 ACCT.IV.E.3-4.1 ACCT.IV.F.3-4.1	1
2. Identify cash control procedures (e.g. signature cards and deposit slips)	ACCT.IV.E.3-4.2	2
3. Write checks	ACCT.IV.F.3-4.2	2
4. Maintain a check register	ACCT.IV.F.3-4.2	2
5. Endorse checks	ACCT.IV.E.3-4.2	2
6. Explain the process for proving cash	ACCT.III.3-4.1	2
7. Prove cash	ACCT.IV.E.3-4.2	2
8. Reconcile a bank statement	ACCT.III.3-4.1	3
9. Journalize transactions to establish and replenish petty cash	ACCT.IV.E.3-4.2 ACCT.IV.F.3-4.2	4
10. Post journal entries to establish and replenish petty cash	ACCT.V.3-4.2	3
11. Journalize entries related to banking activities	ACCT.IV.E.3-4.2 ACCT.IV.G.3-4.3 ACCT.IV.B.3-4.2	4
12. Post entries related to banking activities	ACCT.V.3-4.2	3

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13. Journalize entries related to cash short and over		ACCT.IV.E.3-4.2 ACCT.IV.F.3-4.2 ACCT.IV.A.3-4.2	4
14. Post entries related to cash short and over		ACCT.V.3-4.2	3
OBJ. #	INSTRUCTIONAL STRATEGIES		
1	1. Teacher will present new terminology related to cash control and banking activities		
2	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 prepare signature cards and deposit slips.		
3	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 complete a check stub and write checks.		
4	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 maintain a check register.		
5	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 endorse checks using a blank endorsement, special endorsement, or restrictive endorsement.		
6, 7	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 prove cash.		
8	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 reconcile a bank statement.		
9, 12-14	8. 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 entries to establish and replenish petty cash.		
11, 12	9. 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 entries to record voided checks and bank service charges.		
11, 12	10. 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 entries to record a dishonored check and electronic banking transactions.		
OBJ. #	INSTRUCTIONAL ACTIVITIES		
1	1. The student will be able to define terminology related to cash control and banking activities		
2	2. The student will be able to prepare signature cards and deposit slips.		

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3	3. The student will be able to complete a check stub and write checks.
4	4. The student will be able to maintain a check register.
5	5. The student will be able to endorse checks using a blank endorsement, special endorsement, or restrictive endorsement.
6, 7	6. The student will be able to prove cash.
8	7. The student will be able to reconcile a bank statement.
9, 12-14	8. The student will be able to journalize and post entries to establish and replenish petty cash.
11, 12	9. The student will be able to journalize and post entries to record voided checks and bank service charges.
11, 12	10. The student will be able to journalize and post entries to record a dishonored check and electronic banking transactions.