

YAVAPAI COLLEGE/PRESCOTT UNIFIED SCHOOL DISTRICT  
District Instructional Guide (DIG) – Year-Long Semester Pacing Guide

<b>School:</b> Prescott High dual enrolled with Yavapai College	<b>Grade Level:</b> 10-12	<b>Subject:</b> YC: ACC121 (Introductory Accounting)/PHS: Accounting 1	<b>Term:</b> Year-Long Semester	<b>Supplemental Texts:</b> Century 21 Accounting General Journal 10e
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2014/2015 School Year

Time Block	Unit / Theme	Content (Nouns)	Skills (Verbs)	Standards Focus	Assessments / Benchmarks
Qtr. 1	<b>Service Business Organized as a Proprietorship</b>	<p><b><u>Starting a Proprietorship: Changes That Affect the Accounting Equation</u></b></p> <p>Accounting in Action</p> <p>Business Activities Change Accounting Equation</p> <p>Transactions Change Owner's Equity</p>	<p>Describe the different users of accounting information</p> <p>Prepare a net worth statement &amp; explain its purpose.</p> <p>Classify accounts as assets, liabilities, or owner's equity &amp; demonstrate their relationship in the accounting equation.</p> <p>Analyze the effects of transactions on the accounting equation</p> <p>Distinguish between cash &amp; on account.</p> <p>Compare &amp; contrast the types of transactions that increase &amp; decrease owner's equity.</p> <p>Explain the difference between expenses &amp; liabilities.</p>	<p><b>YC ACC121 LO:1 (1)</b></p> <p>2.0-Demonstrate the steps of the accounting cycle</p>	<p>Chapter 1: All corresponding textbook chapter assessments (problems, exercises, internet research, ethical dilemmas, career investigation, tests, quizzes, etc)</p>
Qtr. 1		<p><b><u>Analyzing Transactions into Debit &amp; Credit Parts</u></b></p> <p>T-Accounts</p> <p>Transactions Affect Accounts</p> <p>Transactions Affect Owner's Equity</p>	<p>Show the relationship between the accounting equation &amp; a T-account.</p> <p>Identify the debit &amp; credit side, the increase &amp; decrease side, and the balance side of various accounts.</p> <p>Apply the 4 questions necessary to analyze transactions.</p>	<p><b>YC ACC121 LO:1 (1)</b></p> <p>2.0-Demonstrate the steps of the accounting cycle</p>	<p>Chapter 2: All corresponding textbook chapter assessments (problems, exercises, internet research, ethical dilemmas, career investigation, tests, quizzes, etc)</p>
Qtr. 1		<p><b><u>Journalizing Transactions</u></b></p> <p>Transactions &amp; the General Journal</p> <p>Prepaid Insurance &amp; Supplies</p> <p>Owner's Equity &amp; Asset Accounts</p> <p>New Journal Page</p>	<p>Define journal &amp; explain why it is used to record transactions.</p> <p>Compare &amp; contrast different types of source documents.</p> <p>Identify the 4 parts of a journal entry.</p> <p>Analyze &amp; record cash transactions using source documents.</p>	<p><b>YC ACC121 LO:1 (1)</b></p> <p>2.0-Demonstrate the steps of the accounting cycle</p>	<p>Chapter 3: All corresponding textbook chapter assessments (problems, exercises, internet research, ethical dilemmas, career investigation, tests, quizzes, etc)</p>
Qtr. 1					

			<p>Analyze and record transactions for buying &amp; paying on account.</p> <p>Analyze &amp; record transactions that affect owner's equity.</p> <p>Analyze &amp; record sales and receipt of cash on account.</p> <p>Demonstrate when to end &amp; how to start a new journal page.</p> <p>Identify &amp; correct errors using standard accounting practices.</p>		
<b>Qtr. 1</b>		<p><b><u>Posting to a General Ledger</u></b></p> <p>Chart of Accounts.</p> <p>General Journal to General Ledger and Proving Cash</p> <p>Correcting Entries &amp; Correcting Posting Errors</p>	<p>Construct a chart of accounts.</p> <p>Demonstrate correct principles for numbering accounts.</p> <p>Apply file maintenance principles to update a chart of account.</p> <p>Complete steps necessary to open general ledger accounts.</p> <p>Post amounts from a general journal.</p> <p>Demonstrate how to prove cash.</p> <p>Analyze incorrect journal entries &amp; prepare correcting entries.</p> <p>Demonstrate how to correct errors made during the posting process.</p>	<p><b><i>YC ACC121 LO:1 (1)</i></b></p> <p>2.0-Demonstrate the steps of the accounting cycle</p>	<p>Chapter 4: All corresponding textbook chapter assessments (problems, exercises, internet research, ethical dilemmas, career investigation, tests, quizzes, etc)</p>
<b>Qtr. 1</b>		<p><b><u>Cash Control Systems</u></b></p> <p>Checking Accounts</p> <p>Bank Reconciliation</p> <p>Dishonored Checks &amp; Electronic Banking</p> <p>Petty Cash</p>	<p>Record a deposit on a check stub.</p> <p>Endorse checks using blank, special, and restrictive endorsements.</p> <p>Prepare a check stub and a check.</p> <p>Complete bank statement reconciliation.</p> <p>Record and journalize a bank service charge.</p> <p>Complete recordkeeping for a dishonored check.</p> <p>Journalize and electronic funds transfer.</p> <p>Journalize a debit care transaction.</p> <p>Establish petty cash fund &amp; prepare a report.</p>	<p><b><i>YC ACC121 LO:4 (6)</i></b></p> <p>4.0-Generate procedures for cash control</p>	<p>Chapter 5: All corresponding textbook chapter assessments (problems, exercises, internet research, ethical dilemmas, career investigation, tests, quizzes, etc)</p>

			Replenish a petty cash fund..		
<b>Qtr. 1</b>		<b><u>Reinforcement Activity 1 – Part A</u></b>	An Accounting Cycle for a Proprietorship: Journalizing & Posting Transactions.	<b>YC ACC121 LO:1 (1-2)</b>  1.0-Demonstrate business and financial management practices needed for entrepreneurs 2.0-Demonstrate the steps of the accounting cycle 3.0-Determine payroll 4.0-Generate procedures for cash control 5.0-Determine procedures for accounts receivable and accounts payable <b>ELA: (11-12.RH.3)/ ELA: (11-12.RH.7)</b>	Accurate completion of simulation packet
<b>Qtr. 2</b>		<b><u>Work Sheet &amp; Adjusting Entries for a Service Business</u></b>  Creating a Work Sheet  Adjusting Entries on a Work Sheet  Work Sheet & Errors  Adjusting Entries	Prepare a heading  Prepare the trial balance Analyze & explain the adjustments for supplies & prepaid insurance.  Complete the Adjustments columns of a work sheet.  Prepare the Balance Sheet and Income Statement columns of a work sheet.  Total and rule the work sheet.  Apply the steps for finding errors on a work sheet.  Journalize and post the adjusting entries for supplies and prepaid insurance.	<b>YC ACC121 LO:2 (1)</b>  2.0-Demonstrate the steps of the accounting cycle	Chapter 6: All corresponding textbook chapter assessments (problems, exercises, internet research, ethical dilemmas, career investigation, tests, quizzes, etc)
<b>Qtr. 2</b>		<b><u>Financial Statements for a Proprietorship</u></b>  Income Statement  Balance Sheet	Prepare Income Statement  Calculate & analyze financial ratios using income statement amounts.  Prepare a balance sheet.	<b>YC ACC121 LO:3 (1)</b>  2.0-Demonstrate the steps of the accounting cycle	Chapter 7: All corresponding textbook chapter assessments (problems, exercises, internet research, ethical dilemmas, career investigation, tests, quizzes, etc)
<b>Qtr. 2</b>		<b><u>Recording Closing Entries &amp; Preparing a Post-Closing Trial Balance for a Service Business</u></b>  Closing Entries  Post-Closing Trial Balance	Journalize & post-closing entries.  Prepare a post-closing trial balance.	<b>YC ACC121 LO:1 (4)</b>  2.0-Demonstrate the steps of the accounting cycle	Chapter 8: All corresponding textbook chapter assessments (problems, exercises, internet research, ethical dilemmas, career investigation, tests, quizzes, etc)

Qtr. 2		<b><u>Reinforcement Activity 1 – Part B</u></b>	An Accounting Cycle for a Proprietorship: End-of-Fiscal-Period Work.	<b><i>YC ACC121 LO:1 (1-4)</i></b>	Accurate completion of simulation packet
Qtr. 3		<b><u>Red Carpet Events Manual Simulation</u></b>	Experience the challenges of operating an event-planning service business organized as a proprietorship.	1.0-Demonstrate business and financial management practices needed for entrepreneurs 2.0-Demonstrate the steps of the accounting cycle 3.0-Determine payroll 4.0-Generate procedures for cash control 5.0-Determine procedures for accounts receivable and accounts payable <b>ELA: (11-12.RH.3)/ ELA: (11-12.RH.7)</b>	
Qtr. 3	<b>Accounting for a Merchandising Business organized as a Corporation</b>	<b><u>Purchases &amp; Cash Payments</u></b>  Subsidiary Ledgers & Controlling Accounts  Merchandise Purchases  Purchases Journal  Cash Payments  Cash Payments Journal	Distinguish among service, retail merchandising, and wholesale merchandising businesses.  Identify differences between a sole proprietorship and a corporation.  Explain the relationship between a subsidiary ledger and a controlling account.  Describe accounting procedures used in ordering merchandise.  Discuss the purpose of a special journal.  Journalize purchases of merchandise on account using a purchases journal.  Post merchandise purchases to an accounts payable ledger and a general ledger.  Record cash payments using a cash payments journal.  Record replenishment of a petty cash fund. Post cash payments to an accounts payable ledger and a general ledger.	<b><i>YC ACC121 LO:2 (5 &amp; 8)</i></b>  5.0-Determine procedures for accounts receivable and accounts payable	Chapter 9: All corresponding textbook chapter assessments (problems, exercises, internet research, ethical dilemmas, career investigation, tests, quizzes, etc)
Qtr. 3		<b><u>Sales &amp; Cash Receipts</u></b>  Sales on Account  Sales Journal  Cash & Credit Card Sales  Cash Receipts Journal	Explain the relationship between the accounts receivable ledger and its controlling account.  Record sales on account using a sales journal.  Post sales on account to an accounts receivable ledger and a general ledger.  Records cash and credit card sales using a cash receipts. Journal.	<b><i>YC ACC121 LO:2 (5 &amp; 7)</i></b>  5.0-Determine procedures for accounts receivable and accounts payable	Chapter 10: All corresponding textbook chapter assessments (problems, exercises, internet research, ethical dilemmas, career investigation, tests, quizzes, etc)

			<p>Journalize cash receipts on account using a cash receipts journal.</p> <p>Post cash receipts to an accounts receivable ledger and a general ledger.</p> <p>Prepare a schedule of accounts receivable.</p>		
<b>Qtr. 3</b>		<p><b><u>Transactions Using a General Journal</u></b></p> <p>Purchases Transactions Using a General Journal</p> <p>Sales Transactions Using a General Journal</p> <p>Declaration &amp; payment of a Dividend</p>	<p>Explain the purpose of a general journal.</p> <p>Account for purchases returns and allowances.</p> <p>Post a general journal to the accounts payable ledger and general ledger.</p> <p>Account for sales returns and allowances.</p> <p>Post general journal to the accounts receivable ledger and general ledger.</p> <p>Record a correcting entry to the accounts receivable ledger.</p> <p>Explain the relationship between retained earnings and dividends.</p> <p>Account for the declaration and payment of dividends.</p>	5.0-Determine procedures for accounts receivable and accounts payable	Chapter 11: All corresponding textbook chapter assessments (problems, exercises, internet research, ethical dilemmas, career investigation, tests, quizzes, etc)
<b>Qtr. 3</b>		<p><b><u>Preparing Payroll Records</u></b></p> <p>Employee Earnings</p> <p>Payroll Tax Withholding</p> <p>Payroll Records</p> <p>Payroll Checks</p>	<p>Explain how employees are paid.</p> <p>Calculate hourly employee earnings.</p> <p>Demonstrate the process for determining federal income tax withholding.</p> <p>Demonstrate the process for calculating social security and Medicare taxes.</p> <p>Explain the benefit of funding medical and retirement plans with pretax contributions.</p> <p>Prepare a payroll register.</p> <p>Prepare employee earnings records.</p> <p>Justify the use of a payroll checking account.</p> <p>Prepare employee payroll checks.</p>	3.0-Determine payroll	Chapter 12: All corresponding textbook chapter assessments (problems, exercises, internet research, ethical dilemmas, career investigation, tests, quizzes, etc)

Qtr. 3		<u><b>Payroll &amp; Payroll Taxes</b></u>  Payroll  Employer Payroll Taxes  Withholding & Payroll Taxes	Analyze a payroll transactions.  Journalize a payroll including employee payroll taxes.  Calculate and record employer payroll taxes.  Prepare selected payroll tax reports.  Pay and record withholding and payroll taxes.	3.0-Determine payroll	Chapter 13: All corresponding textbook chapter assessments (problems, exercises, internet research, ethical dilemmas, career investigation, tests, quizzes, etc)
Qtr. 3		<u><b>Reinforcement Activity 2 – Part A</b></u>	An Accounting Cycle for a Corporation: Journalizing & Posting Transactions	1.0-Demonstrate business and financial management practices needed for entrepreneurs 2.0-Demonstrate the steps of the accounting cycle 3.0-Determine payroll 4.0-Generate procedures for cash control 5.0-Determine procedures for accounts receivable and accounts payable 6.0-Valuate assets, liabilities, and owner’s equity 8.0-Assess the financial performance of a business <b>ELA: (11-12.RH.3)/ ELA: (11-12.RH.7)</b>	Accurate completion of simulation packet
Qtr. 4		<u><b>Uncollectible Accounts Receivable</b></u>  Uncollectible Accounts Receivable  Writing Off and Collecting Uncollectible Accounts Receivable  Promissory Notes	Explain the purpose of the allowance method for recording losses from uncollectible accounts.  Estimate uncollectible accounts expense using an aging of accounts receivable.  Record the adjusting entry for the allowance for uncollectible accounts.  Write off an uncollectible account receivable.  Account of the collection of an account receivable that was written off.  Record the acceptance of a note receivable.  Account for the collection of a note receivable.  Account for a dishonored note receivable.	5.0-Determine procedures for accounts receivable and accounts payable	Chapter 14: All corresponding textbook chapter assessments (problems, exercises, internet research, ethical dilemmas, career investigation, tests, quizzes, etc)
Qtr. 4		<u><b>Adjusting Entries &amp; a Trial Balance</b></u>  Adjusting Entries  Merchandise Inventory & Interest Receivable	Prepare an unadjusted trial balance.  Adjust supplies and prepaid insurance.  Adjust merchandise inventory.  Adjust interest receivable.	6.6-Calculate depreciations	Chapter 15: All corresponding textbook chapter assessments (problems, exercises, internet research, ethical dilemmas,

		Accumulated Depreciation Federal Income Tax	Calculate depreciation expense using the straight-line method.  Adjust accumulated depreciation.  Post adjusting entries.  Adjust federal income tax payable.  Prepare an adjusted trial balance.		career investigation, tests, quizzes, etc)
Qtr. 4		<b><u>Financial Statements &amp; Closing Entries for a Corporation</u></b>  Income Statement  Statement of Stockholders' Equity Balance Sheet  Closing Entries for income Statement Accounts  Post-Closing Trial Balance	Prepare an income statement.  Prepare a statement of stockholders' equity.  Prepare a balance sheet.  Prepare closing entries.  Prepare a post-closing trial balance.	<b><i>YC ACC121 LO:3 (1-8)</i></b>  2.0-Demonstrate the steps of the accounting cycle	Chapter 16: All corresponding textbook chapter assessments (problems, exercises, internet research, ethical dilemmas, career investigation, tests, quizzes, etc)
Qtr. 4		<b><u>Financial Statement Analysis</u></b>  Vertical Analysis of Income Statement  Vertical Analysis of Balance Sheet  Horizontal Analysis  Financial Statements Using Financial Ratios	Analyze an income statement using vertical analysis.  Perform vertical analysis of a balance sheet.  Analyze a balance sheet using vertical analysis.  Perform horizontal analysis on an income statement.  Perform horizontal analysis on a balance sheet.  Calculate earnings per share.  Calculate and interpret market ratios.  Calculate and interpret liquidity ratios.	8.0-Assess the financial performance of a business  <b>ELA: (9-10.RH.3)/ ELA: (9-10.RST.5)</b>	17.1-17.3 : <i>Audit Your Understanding, Work Together, On Your Own; Applying Your Understanding: 17-1 thru 17-4, 17M, 17C; Chapter 17 Test</i>
Qtr. 4		<b><u>Reinforcement Activity 2 – Part B</u></b>	An Accounting Cycle for a Corporation: End-of-Fiscal-Period Work	<b><i>YC ACC121 LO:1-4 (1-8)</i></b>	Accurate completion of simulation packet
Qtr. 4		<b><u>Authentic Threads Manual Simulation</u></b>	Bring fashion trends into the world of accounting while you practice accounting applications in this dynamic merchandising business organized as a corporation.	1.0-Demonstrate business and financial management practices needed for entrepreneurs 2.0-Demonstrate the steps of the accounting cycle 3.0-Determine payroll 4.0-Generate procedures for cash control 5.0-Determine procedures for accounts receivable and accounts payable	

				ELA: (11-12.RH.3)/ ELA: (11-12.RH.7	
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