

SENECA HIGH SCHOOL ACCOUNTING III	CURRICULUM MAP	BUSINESS/COMPUTER EDUCATION
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UNIT 1	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS
Plant Assets and Depreciation	How does the value of an asset change as it gets older? Why is it important for companies to calculate the value of equipment as it gets older?	Plant Assets and Equipment Calculating Depreciation Accounting for Depreciation Expense at the end of the year	*Identify plant assets *Explain the need to depreciate plant assets *Calculate annual depreciation of plant assets *Calculate partial-year depreciation of plant assets *Determine the book value of a plant asset *Record depreciation of plant assets *Prepare depreciation schedules

FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY	ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Plant assets Depreciation Disposal value Straight-line depreciation Book value Accumulated depreciation	Consume

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit			Accounting book

STANDARDS	CCSSELA	CCSSM	NBEA
		9-12.N.Q.1	IV.B.7 IV.B.9 V.A.8 V.A.9

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UNIT 2	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS
Uncollectible Accounts Receivable	What does a business do when a debt cannot be collected? How can businesses protect themselves from accounts that can't be collected?	<p>The Direct Write-off Method</p> <p>The Allowance Method</p> <p>Estimating Uncollectible Accounts Receivable</p>	<p>*Explain the methods used to write off uncollectible accounts</p> <p>*Determine uncollectible accounts receivable</p> <p>*Use the direct write-off method for uncollectible accounts</p> <p>*Calculate bad debts expense</p> <p>*Make an adjusting entry for uncollectible accounts</p> <p>*Use the allowance method to record uncollectible accounts</p> <p>*Record the collection of an account previously written off</p> <p>*Describe two methods to estimate uncollectible accounts expense</p>

FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY	ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Uncollectible account Direct write-off method Allowance method Book value of accounts receivable Percentage of net sales method Aging of account receivable method	Prospective Approximate Assume

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit			Accounting book

STANDARDS	CCSSELA	CCSSM	NBEA
		9-12.N.Q.1	I.C.3 III.A.3 IV.B.2 VI.A.2

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UNIT 3	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS
Inventories	Why it is important for companies to keep track of inventory and stick with one inventory method?	<p>Determining the Quantity of Inventories</p> <p>Determining the Cost of Inventories</p> <p>Choosing an Inventory Costing Method</p>	<p>*Explain the importance of maintaining accurate inventory records</p> <p>*Explain the difference between a periodic and a perpetual inventory system</p> <p>*Take a physical inventory count and record inventories</p> <p>*Determine the cost of merchandise inventory using the specific identification; first-in, first-out, last-in, first-out; and weighted average cost methods</p> <p>*Assign a value of merchandise inventory using the lower-of-cost-or-market rule</p> <p>*Explain the accounting principles of consistency and conservatism</p>

FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY	ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Perpetual inventory system Point-of-sale terminal Online Periodic inventory system Specific identification method First-in, first-out method (FIFO) Last-in, first-out method (LIFO) Weighted average cost method Consistency principle Lower-of-cost-or-market rule Market value Conservatism principle	Maintain

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit	Read and analyze daily inventory reports		Accounting book Web links

STANDARDS	CCSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 11-12.3 and 11-12.6	9-12.N.Q.1	I.C.4 IV.B.3 IV.B.4 VI.A.2

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UNIT 4	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS		
Notes Payable and Receivable	<p>How do businesses borrow and lend money?</p> <p>How can borrowing and lending affect the way companies do business?</p>	<p>Promissory Notes</p> <p>Notes Payable</p> <p>Notes Accounts Receivable</p>	<p>*Explain how businesses use promissory notes</p> <p>*Calculate and record notes payable and notes receivable</p> <p>*Explain the difference between interest-bearing and non-interest-bearing notes</p> <p>*Journalize transactions involving notes payable</p> <p>*Journalize transactions involving notes receivable</p>		
FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY		ACADEMIC VOCABULARY	
<p>End of unit problems</p> <p>Concept Activities</p> <p>Case Study</p> <p>Quiz</p>	Unit Exam	<p>Promissory note</p> <p>Notes receivable</p> <p>Face value</p> <p>Issue date</p> <p>Maturity date</p> <p>Maker</p> <p>Maturity value</p> <p>Bank discount</p> <p>Other expense</p> <p>Interest-bearing note payable</p> <p>Non-interest-bearing note payable</p>	<p>Notes Payable</p> <p>Payee</p> <p>long-term liabilities</p> <p>Proceeds</p> <p>Other revenue</p>	<p>Principal</p> <p>Term</p> <p>Interest rate</p> <p>Interest</p>	

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
<p>--chapter review sheet</p> <p>--problems at the end of the unit</p>	Read and analyze promissory notes		<p>Accounting book</p> <p>Web links</p>

STANDARDS	CCSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 11-12.3 and 11-12.6		I.A.4 III.A.6 III.A.7 IV.C.5

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UNIT 5	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS
Introduction to Partnerships	How do partnerships operate? Why is important to have a written partnership agreement?	Partnership Characteristics and Partners' Equity Division of Income and Loss	*Identify the characteristics of a partnership *Identify the various accounting functions involved with a partnership *Account for investments in a partnership *Account for partners' withdrawals *Allocate profits and losses to the partners by different methods
FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY	
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Partnership agreement Mutual agency	
		ACADEMIC VOCABULARY	
		Professional Unique Cease	

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit			Accounting book

STANDARDS	CCSELA	CCSSM	NBEA
			I.C.4 I.C.5 II.A.14 VI.A.2

**SENECA HIGH SCHOOL
ACCOUNTING III**

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UNIT 6	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS	
Financial Statements and Liquidation of a Partnership	What happens when a partnership ends? Why is it important to keep accurate financial statements for a partnership?	Financial statements for a partnership Liquidation of a partnership	*Prepare an income statement for a partnership *Prepare a statement of changes in partners' equity *Prepare the Partners' Equity section of a balance sheet *Account for liquidation losses *Account for partnership liquidation gains *Prepare the final entry to liquidate a partnership	
FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY		ACADEMIC VOCABULARY
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Statement of changes in partners' equity Dissolution Liquidation		Termination

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit	Read and analyze financial statements for partnerships		Accounting book

STANDARDS	CCSSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 11-12.3 and 11-12.6	9-12.N.Q.1	II.A.7 II.A.15 IV.A.2 VI.A.2

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UNIT 7	ESSENTIAL QUESTION	CONTENT	LEARNING TARGETS		
Ethics in Accounting	How do ethics affect the success of a business?	The Nature of Ethics Ethics in the Accounting Profession	<ul style="list-style-type: none"> *Explain the meaning of ethics *Describe the components of business ethics *Identify the role of the accountant in business ethics *Discuss how ethical behavior benefits individuals, businesses, and society <ul style="list-style-type: none"> *Explain the key principles an accountant is expected to follow *Identify the accounting organizations that establish codes of ethics for the profession *Describe the Sarbanes-Oxley Act 		
FORMATIVE ASSESSMENT	SUMMATIVE ASSESSMENT	CONTENT VOCABULARY		ACADEMIC VOCABULARY	
End of unit problems Concept Activities Case Study Quiz	Unit Exam	Ethics Business ethics Code of ethics Ethics officer Objectivity		Encounter Policies Conflict Obvious Voluntarily Principles Implement Confidentiality Integrity Independence Competence	

CONTENT TASKS	READING TASKS	WRITING TASKS	MATERIALS USED
--chapter review sheet --problems at the end of the unit	Find current online news articles that deals with ethical issues in business Analyze the Preamble to the principles sections of the AICPA code of professional conduct	Type up a summary of the articles and present to class Reflect on the principles	Accounting book Microsoft Office Web links

STANDARDS	CCSELA	CCSSM	NBEA
	Reading in Science and Technical Subjects 11-12.1 11-12.2 Writing in Science and Technical Subjects 11-12.2, 5, 6, 7		I.A.1 I.A.3 I.C.1 I.C.3