

**Instructor: Diane Rutherford**

**Course/Area: Computerized Accounting II/GRHS Business & Technology Department**

**Grade: 9-12**

Content/Topics	Standard	Skills/Benchmarks	Assessment/Products	Time
<b>Unit 1 - Sole Proprietorship/Service Business</b>				
<b>Introduction</b>	<p>Students will be able to identify and define the features of Automated Accounting. They will learn terminology and how to perform basic tasks associated with computer operations.</p> <p>Students will be able to identify and use similar features for data entry.</p>	<p>Identify and define the features of the Automatic Accounting 8.0 software and textbook.</p> <p>Perform start-up procedures.</p> <p>Make menu and toolbar selections.</p> <p>Use window controls.</p> <p>Perform file-handling tasks</p> <p>Use Planning Tools</p> <p>Explore Accounting systems</p>	<p>Review and Practice: Applying Information Skills</p> <p>Independent Practice Problem 1-P</p> <p>Mastery Problem 1-M</p>	2 days
<b>General Ledger for a Service Business</b>	<p>Students will be able to apply Automated Accounting concepts and procedures to maintain the chart of accounts</p> <p>Students will be able to perform activities related to entering, posting, and correcting general journal entries.</p> <p>Students will be able to graph data stored in the Automated Accounting files.</p>	<p>Enter chart of accounts maintenance data.</p> <p>Enter and correct general journal transactions.</p> <p>Display accounts, journal entries, graphs, and ledger reports.</p>	<p>Review and Practice: Applying Information Skills</p> <p>Independent Practice Problem 2-P</p> <p>Mastery Problem 2-M</p>	3 Days
<b>General Ledger: End-of-Fiscal-period for a Service Business and Bank Reconciliation</b>	<p>Students will be able to enter and display adjusting entries and produce financial statements.</p> <p>Students will use the computer to reconcile the checkbook with the bank statement and generate a Bank Reconciliation.</p> <p>Students will use the computer to generate closing entries, post, and prepare the system for the next fiscal period.</p>	<p>Record and display adjusting entries.</p> <p>Display financial statements.</p> <p>Complete bank reconciliation procedures.</p> <p>Perform period-end closing.</p>	<p>Chapter Test</p> <p>Review and Practice: Applying Information Skills</p> <p>Independent Practice Problem 3-P</p> <p>Mastery Problem 3-M</p> <p>Chapter Test</p> <p>Reinforcement Activity R-1</p>	2 Weeks

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<b>Unit 2 - Partnership/Merchandising Business</b>				
<b>Purchases and Cash Payment</b>	<p>Students will be able to maintain a vendor file.</p> <p>Students will be able to use computer concepts and operating procedures to record, enter, and correct purchases and cash-payments transactions in special journals for a merchandising business.</p> <p>Students will be able to generate Purchases and Cash Payments Journal Reports and Accounts Payable Ledger Reports.</p>	<p>Enter vendor maintenance data.</p> <p>Enter purchases-on-account transactions.</p> <p>Enter cash-payments transactions.</p> <p>Correct journal entries. Generate journal reports. Generate ledger reports.</p>	<p>Review and Practice: Applying Information Skills</p> <p>Independent Practice Problem 4-P</p> <p>Mastery Problem 4-M</p> <p>Chapter Test</p>	1 Week
<b>Sales and Cash Receipts</b>	<p>Students will be able to maintain customers files, enter and correct sales and cash receipts journal entries, and generate the related reports for a merchandising business.</p>	<p>Enter customer maintenance data.</p> <p>Enter sales transactions. Enter cash-receipt transactions. Display reports such as journal report, ledger reports, statement of accounts that summarize activities for the period.</p>	<p>Review and Practice: Applying Your Information Skills</p> <p>Independent Practice Problem 5-P Mastery Problem 5-M Chapter Test</p>	1 Week
<b>End of Fiscal Period for a Partnership (Merchandising Business)</b>	<p>Students will be able to determine adjusting entries from period-end information such as merchandise inventory, supplies on hand, and prepaid insurance used.</p> <p>Students will be able to use the concepts and procedures to enter and post adjusting entries.</p> <p>Students will be able to generate two financial statements: income statements and balance sheets.</p> <p>Students will be able to generate and post closing entries for a partnership with equal distribution of net income or net loss.</p>	<p>Process adjusting entries for a merchandising business.</p> <p>Generate the financial statements for a merchandising business organized as a partnership.</p> <p>Complete the period-end closing process for a partnership.</p>	<p>Review and Practice: Applying Your Information Skills</p> <p>Independent Practice Problem 6-P</p> <p>Mastery Problem 6-M</p> <p>Chapter Test</p> <p><i>Reinforcement Activity R-2</i></p>	2 Weeks

