

Curriculum Map

| Subject: <u>Accounting</u> | Grade Level: <u>10-12</u> | Sixth Week: <u>4th</u> | Week: <u>1 & 2</u> |
|--|---|------------------------|------------------------|
| Instructional Focus Summary | | | |
| TEKS/SE (Bolded TEKS/SE are assessed with TAKS) <u>(Power TEKS/Student Expectations are Underlined)</u> | Acct.1 The student demonstrates an understanding of the accounting cycle for a service business. (B) apply basic accounting concepts and terminology (F) post general journal entries Acct.2 The student demonstrates an understanding of the accounting cycle for an inventory-based or a merchandising business. (A) contrast the characteristics of a service and a merchandising business (B) analyze transactions relating to purchase and sale of merchandise (D) prepare schedules for subsidiary ledgers Acct.7 The student practices productivity skills as they apply to accounting. (A) follow oral and written instructions (B) develop time management skills by setting priorities for completing work as scheduled | | |
| Concepts/ Vocabulary | Subsidiary ledger, accounts payable ledger, accounts receivable ledger, controlling account, schedule of accounts payable, schedule of accounts receivable | | |
| Resources | Textbook Ch 12 | | |
| Instructional Activities | Study Guide and Working Papers | | |
| Assessment | Ch 12 Test | | |
| Integration | | | |
| Intervention | | | |
| Extension | | | |

| Subject: <u>Accounting</u> | Grade Level: <u>10-12</u> | Sixth Week: <u>4th</u> | Week: <u>3 & 4</u> |
|----------------------------|---------------------------|------------------------|------------------------|
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| Instructional Focus Summary | Students will prepare payroll records for a merchandising business | | |
| TEKS/SE (Bolded TEKS/SE are assessed with TAKS) <u>(Power TEKS/Student Expectations are Underlined)</u> | <p>Acct.1 The student demonstrates an understanding of the accounting cycle for a service business. (B) apply basic accounting concepts and terminology</p> <p>Acct.3 The student performs payroll and banking procedures. (A) compute gross pay (B) compute net pay (C) compute employee-paid withholdings (F) prepare payroll registers (I) determine methods of dissemination of payroll funds, for example, direct deposit, and mail (K) prepare commercial bank deposits</p> | | |
| Concepts/ Vocabulary | Salary, pay period, payroll, total earnings, payroll taxes, withholding allowances, social security tax , Medicare tax, tax base, payroll register, net pay, employee earnings record | | |
| Resources | Textbook Ch 13 | | |
| Instructional Activities | Study Guide and Working Papers | | |
| Assessment | Ch 13 Test | | |
| Integration | | | |
| Intervention | | | |
| Extension | | | |

| Subject: <u>Accounting</u> | Grade Level: <u>10-12</u> | Sixth Week: <u>4th</u> | Week: <u>5 & 6</u> |
|--|--|------------------------|------------------------|
| Instructional Focus Summary | Students will analyze payroll transactions, record employer payroll taxes, prepare selected payroll tax reports, and pay and record withholding and payroll taxes. | | |
| TEKS/SE (Bolded TEKS/SE are assessed with TAKS) <u>(Power TEKS/Student Expectations are Underlined)</u> | Acct.1 The student demonstrates an understanding of the accounting cycle for a service business. (B) apply basic accounting concepts and terminology Acct.3 The student performs payroll and banking procedures. (D) compute and complete payroll tax expense forms (E) compute salary expenses (G) record payroll transactions in journals (H) complete payroll tax forms | | |
| Concepts/ Vocabulary | Federal unemployment tax, state unemployment tax, W-2, W-3, Form 8109, | | |
| Resources | Textbook Ch 14 | | |
| Instructional Activities | Study Guide and Working Papers | | |
| Assessment | Ch 14 Test | | |
| Integration | | | |
| Intervention | | | |
| Extension | | | |