

Curriculum Map / Pacing Guide

Course: Advanced Accounting	Teacher(s): Carolyn Burroughs	School Year: 2019-2020
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Quarter	Major Unit(s)	Learning Targets (per unit, targets that are assessed)	Key Vocabulary	Labs, Assessments, Projects, Major Writing
Q1	Departmentalized Accounting Recording Departmentalized Sales and Cash Receipts Calculating and Recording Departmentalized Payroll Data	Explain how reporting information by a department impacts accounting procedures Explain the relationship between a subsidiary ledger and a controlling account Journalize departmental purchases of merchandise on account using a purchases journal Post merchandise purchases to an accounts payable ledger Journalize departmental purchase returns and allowances Journalize departmentalized cash payments using a cash payments journal Post cash payments to an accounts payable ledger and general journal Journal departmentalized sales on account using a sales journal Journalize departmentalized sales returns and allowances	Asset, Liability, Equities, Owners' Equity, Stockholders' Equity, Special Journal, General Ledger, Subsidiary Ledger, Controlling Account, Contra Account, Cash Discount, Purchases Discount, Petty Cash, Posting, Credit Memorandum, Sales Discount, Point-of-Sale Terminal, Terminal Summary, Wage, Salary, Tax Base, Payroll Taxes, Employee Earnings Record, Payroll Register	Application Problems Mastery Problems Recycling Problems Challenge Problems Chapter Test

<p>Q2</p>	<p>Inventory Planning and Valuation</p> <p>Allowance Method of Recording Uncollectible Accounts Expense</p>	<p>Determine the cost of merchandise inventory using FIFO, LIFO, and weighted-average inventory costing method</p> <p>Record entries for uncollectible accounts using the direct write-off method</p> <p>Record entries for uncollectible accounts expense the allowance method</p> <p>Calculate the accounts receivable turnover ratio and days' sales in accounts receivable</p>	<p>Consignment, Consignee, Consignor, Stock Record, Stock Ledger, First-In First-Out Inventory, Last-In First-Out Inventory, Weighted-Average Inventory, Inventory Turnover Ratio, Days' Sales in Inventory, Inventory Costing Method</p>	<p>Application Problems</p> <p>Mastery Problems</p> <p>Recycling Problems</p> <p>Challenge Problems</p> <p>Chapter Test</p> <p>Reinforcement Activity</p>
<p>Q3</p>	<p>Accounting for Plant Assets</p> <p>Notes Payable</p> <p>Accounting for Unearned Revenue, Accrued Revenue, and Installment Notes Receivable</p>	<p>Record the purchase of plant assets</p> <p>Calculate depreciation expense using the straight-line method</p> <p>Record depreciation expense</p> <p>Journalize the disposal of plant assets</p> <p>Calculate depreciation expense for income tax reporting</p> <p>Journalize transactions for notes payable</p> <p>Journalize adjusting and closing entries for prepaid expenses</p> <p>Journalize adjusting entries for accrued expenses</p> <p>Journalize warranty accruals and payments</p> <p>Journalize adjusting and reversing entries</p>	<p>Current Assets, Plant Asset Record, Salvage Value, Book Value, Assessed Value, Debt Financing, Notes Payable, Maturity Date, Lump-Sum Payment, Interest, Interest Rate, Current Liabilities, Interest Expense, Interest-Bearing Note, Noninterest Bearing note, Line of Credit, Prime Interest Rate, Prepaid Expense, Reversing Entries, Accrued Expenses, Unearned Revenue, Accrued Revenue, Breakage, Installment note, Amortization Schedule</p>	<p>Application Problems</p> <p>Mastery Problems</p> <p>Recycling Problems</p> <p>Challenge Problems</p> <p>Chapter Test</p> <p>Reinforcement Activity</p>

		<p>for unearned revenue</p> <p>Journalize transactions for gift cards</p> <p>Journalize transactions for installment notes receivable</p>		
Q4	<p>Starting a Corporation</p> <p>Calculating and Journalizing Dividends for a Corporation</p>	<p>Describe the process for forming a corporation</p> <p>Describe the two basic kinds of stock</p> <p>Journalize the issuance of par-value, no-par-value, and state-value common stock</p> <p>Journalize the issuance of preferred stock</p> <p>Journalize declaration and payment of a cash dividend</p> <p>Journalize the declaration and payment of stock dividend</p> <p>Journalize entries for buying and selling treasury stock</p> <p>Journalize the purchase and sale of the capital stock of other corporations</p>	<p>Corporation, Share of Stock, Stockholder, Board of Directors, Article of Incorporation, Charter, Common Stock, Preferred Stock, Stock Certificate, Par Value, Par-Value Stock, Stated-Value Stock, Double Taxation, Limited Liability Corporation, Conversion Ratio, Declaring a Dividend, Date of Declaration, Stock Dividend, Treasury Stock, Buyback</p>	<p>Application Problems</p> <p>Mastery Problems</p> <p>Recycling Problems</p> <p>Challenge Problems</p> <p>Chapter Test</p> <p>Reinforcement Activity</p>