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| (Third 4½ Weeks) | 58, 59, 60, 61, 62, 63 64 | Business | <p>Differentiate between a service and a merchandising business.</p> <p>Journalize purchase transactions.</p> <p>Record sales transactions for a merchandising business.</p> <p>Identify special journals and their uses.</p> <p>Journalize taxable and nontaxable sales transactions.</p> <p>Post from journals to general and subsidiary ledgers.</p> <p>Prepare schedules for subsidiary ledgers.</p> <p>Prepare customer invoices for a merchandising business.</p> <p>Receive vendor invoices for a merchandising business.</p> |
| | 82, 83, 84, 87, 88, 89 | Implementing Payroll and Payroll Tax Procedures | <p>Describe methods used to determine gross earnings (e.g., piece-rate, hourly, salary, commission, overtime, bonuses).</p> <p>Explain the purposes of withholdings and other deductions.</p> <p>Compute employee gross earnings, deductions, and net pay on a payroll register.</p> <p>Generate payroll checks.</p> <p>Identify source documents required for adding and deleting employees from payroll.</p> <p>Describe record-organization and retention-schedule procedures for payroll and payroll taxes.</p> |

| Time Frame | SOL Objective/Competency | Essential Understandings/Questions | Essential Knowledge/Skills |
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| 4th Quarter (Last 4½ Weeks) | 65, 66, 67, 68, 69, 70, 71, 72 | Understanding the Accounting Cycle for a Merchandising Business | <p>Generate trial balance and end-of-period adjustments for a merchandising business using a work sheet.</p> <p>Prepare financial statements for a merchandising business.</p> <p>Analyze financial statements for a merchandising business.</p> <p>Prepare to close temporary accounts for a merchandising business.</p> <p>Journalize adjusting and closing entries for a merchandising business.</p> <p>Prepare post-closing trial balance for a merchandising business.</p> <p>Summarize the progression from source documents to journals to ledgers to financial reports for a merchandising business.</p> <p>Describe record-organization and retention-schedule procedures for a merchandising business.</p> |
| | 85, 86, 90, 91 | Implementing Payroll and Payroll Tax Procedures | <p>Journalize payroll transactions.</p> <p>Maintain employee earnings records.</p> <p>Prepare employer tax returns.</p> <p>Prepare employee tax returns.</p> |

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| | 94, 95, 96, 97 98 | Implementing Accounting for Other Scheduled Procedures | Maintain records for depreciation. Analyze records for accounts receivable write-offs. Record inventories. Maintain records for notes payable and notes receivable. Maintain records for prepaids. |
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| Time Frame | SOL Objective/ Competency | Essential Understandings/Questions | Essential Knowledge/Skills |
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| Ongoing- All Semester | 1, 2, 3, 4, 5, 6, 7 | Demonstrating Workplace Readiness Skills: Personal Qualities and People Skills | Demonstrate positive work ethic. Demonstrate integrity. Demonstrate teamwork skills. Demonstrate self-representation skills. Demonstrate diversity awareness. Demonstrate conflict-resolution skills. Demonstrate creativity and resourcefulness. |
| | 8, 9, 10, 11, 12, 13, 14, 15, 16, 17 | Demonstrating Workplace Readiness Skills: Professional Knowledge and Skills | Demonstrate effective speaking and listening skills. Demonstrate effective reading and writing skills. Demonstrate critical-thinking and problem-solving skills. Demonstrate healthy behaviors and safety skills. Demonstrate an understanding of workplace organizations, systems, and climates. Demonstrate lifelong-learning skills. Demonstrate job-acquisition and advancement skills. Demonstrate time-, task-, and resource-management skills. Demonstrate job-specific mathematics skills. Demonstrate customer-service skills. |
| | 18, 19, 20, 21 | Demonstrating Workplace Readiness Skills: Technology Knowledge and Skills | Demonstrate proficiency with technologies common to a specific occupation. Demonstrate information technology skills. Demonstrate an understanding of Internet use and security issues. Demonstrate telecommunications skills. |
| | 22, 23, 24, 25, 26, 27, 28, 29 | Examining All Aspects of an Industry | Examine aspects of planning within an industry/organization. Examine aspects of management within an industry/organization. Examine aspects of financial responsibility within an industry/organization. Examine technical and production skills required of workers within an industry/organization. Examine principles of technology that underlie an industry/organization. Examine labor issues related to an industry/organization. Examine community issues related to an industry/organization. Examine health, safety, and environmental issues related to an industry/organization. |
| | 30, 31, 32, 33 | Addressing Elements of Student Life | Identify the purposes and goals of the student organization. |

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| | | | <p>Explain the benefits and responsibilities of membership in the student organization as a student and in professional/civic organizations as an adult.</p> <p>Demonstrate leadership skills through participation in student organization activities, such as meetings, programs, and projects.</p> <p>Identify Internet safety issues and procedures for complying with acceptable use standards.</p> |
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