

ACCOUNTING I

Grade 9

CLASS: ACCOUNTING I

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PERFORMANCE ORGANIZER:	A. Accounting Cycle in Simplest Form
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<u>Numbers</u>	<u>INSTRUCTIONAL INDICATORS</u>	<u>TECHNOLOGY CONTENT STANDARDS CORRELATIONS</u>
	<i>The learner will:</i>	
*AI-A-1	Explain the importance of accounting	
*AI-A-2	Describe how to begin and how to prepare a balance sheet	B. Identify, select and apply appropriate technology tools and resources to produce creative works and to construct technology-enhanced models. 2. Demonstrate proficiency in all productivity tools (e.g., word processing, spreadsheet, database, desktop publishing).
		<i>Standard 3 Technology for Productivity Applications</i>
*AI-A-3	Define business terms used in accounting	
*AI-A-4	Explain the general journal	
*AI-A-5	Post entries in the ledger	
*AI-A-6	Analyze transactions into debit and credit parts	
*AI-A-7	Describe and explain income transactions and income accounts	
*AI-A-8	Describe and explain the use of the cash journal	
*AI-A-9	Explain the need for posting and the importance of accuracy	
*AI-A-10	Understand the use of a six-column worksheet	
*AI-A-11	Understand the procedure used in closing a ledger	

*Required indicators for one semester course offering.

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PERFORMANCE ORGANIZER:	B. Combination Journal and Subsidiary Ledgers
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<u>Numbers</u>	<u>INSTRUCTIONAL INDICATORS</u>	<u>TECHNOLOGY CONTENT STANDARDS CORRELATIONS</u>
	<i>The learner will:</i>	
AI-B-1	Describe a combination journal and its uses	
AI-B-2	Describe totaling and proving the combination journal	
AI-B-3	Explain an accounts receivable ledger and its uses	
AI-B-4	Explain an accounts payable ledger and its uses	
*AI-B-5	Summarize the principles of posting	
*AI-B-6	Lists types of endorsements	
*AI-B-7	Write a check and reconcile a bank statement	
AI-B-8	Complete an eight-column worksheet	
AI-B-9	Describe various types of financial statements used for business such as balance sheets and income and capital statements	
*AI-B-10	Explain the procedure for adjusting and closing entries	

*Required indicators for one semester course offering.

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PERFORMANCE ORGANIZER: C. Payroll Systems

Numbers

INSTRUCTIONAL INDICATORS

TECHNOLOGY CONTENT STANDARDS CORRELATIONS

The learner will:

- *AI-C-1 Explain and prepare payroll taxes and tax reports
- *AI-C-2 Complete payroll register
- *AI-C-3 Record the payroll
- AI-C-4 Report withholding and payroll taxes

*Required indicators for one semester course offering.

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PERFORMANCE ORGANIZER: D. Special Journals
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<u>Numbers</u>	<u>INSTRUCTIONAL INDICATORS</u>	<u>TECHNOLOGY CONTENT STANDARDS CORRELATIONS</u>
	<i>The learner will:</i>	
AI-D-1	Identify the purposes of each of the special journals: general, purchases, cash payments, cash receipts, and sales	
AI-D-2	Employ the special journals to record transactions for a business	
AI-D-3	Record transactions in special journals using discounts and sales taxes	
AI-D-4	Identify the flow of financial data through a retail cash register system	
*AI-D-5	State the purpose of a petty cash fund	
*AI-D-6	Journalize transactions to establish and replenish a petty cash fund	

*Required indicators for one semester course offering.

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PERFORMANCE ORGANIZER:	E.	Sole Proprietorship
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Numbers

INSTRUCTIONAL INDICATORS

TECHNOLOGY CONTENT STANDARDS CORRELATIONS

The learner will:

- AI-E-1 Acquire accounting terminology related to a service business organized as a sole proprietorship
- AI-E-2 Apply accounting principles and practices for a service business organized as a sole proprietorship
- AI-E-3 Describe how a sole proprietorship can incorporate

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PERFORMANCE ORGANIZER:	F. Partnerships and Corporations
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Numbers

INSTRUCTIONAL INDICATORS

TECHNOLOGY CONTENT STANDARDS CORRELATIONS

The learner will:

- AI-F-1 Describe how a partnership is formed
- AI-F-1 Record a partner's salary
- AI-F-3 Prepare financial statements of a partnership
- AI-F-4 Prepare closing entries for a partnership