

# **ACCOUNTING II**

## **Grade 9**

# CLASS: ACCOUNTING II

Grade 9

PERFORMANCE ORGANIZER:	A. Account Cycle in Advanced Form
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<u>Numbers</u>	<u>INSTRUCTIONAL INDICATORS</u>	<u>TECHNOLOGY CONTENT STANDARDS CORRELATIONS</u>
	<i>The learner will:</i>	
AII-A-1	Analyze transactions to debit and credit parts	
AII-A-2	Journalize transactions into appropriate journals	
AII-A-3	Post amounts to appropriate ledgers	B. Apply a research process model to conduct research and meet information needs. 4. Identify relevant facts, check facts for accuracy and record appropriate information.
		<i>Standard 5 Technology and Information Literacy</i>
AII-A-4	Complete worksheets and financial statements	
AII-A-5	Process end-of-fiscal period activities	B. Create, publish and present information, utilizing formats appropriate to the content and audience. 2. Use technology to publish information in electronic form (e.g., Web, multimedia, digital video, electronic portfolio).
		<i>Standard 4 Technology and Communication Applications</i>

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PERFORMANCE ORGANIZER:	B. Departmentalized Accounting
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<u>Numbers</u>	<u>INSTRUCTIONAL INDICATORS</u>	<u>TECHNOLOGY CONTENT STANDARDS CORRELATIONS</u>	
AII-B-1	<i>The learner will:</i> Understand and complete financial statements for departmentalized business	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>
AII-B-2	Analyze and compare profits and losses within departments	E. Forecast the impact of technological products and systems. 3. Compare and contrast the past, present and future developments of a technological system.	<i>Standard 2 Technology and Society Interaction</i>
AII-B-3	Relate departmental information to the financial statement of the business as a whole		

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PERFORMANCE ORGANIZER: C. Payroll Systems
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<u>Numbers</u>	<u>INSTRUCTIONAL INDICATORS</u>	<u>TECHNOLOGY CONTENT STANDARDS CORRELATIONS</u>
	<i>The learner will:</i>	
AII-C-1	Explain and prepare payroll taxes and tax reports	
AII-C-2	Complete payroll register	
AII-C-3	Record the payroll	
AII-C-4	Calculate an employee's earnings from a time card	

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PERFORMANCE ORGANIZER: D. Automated Data Processing
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<u>Numbers</u>	<u>INSTRUCTIONAL INDICATORS</u>	<u>TECHNOLOGY CONTENT STANDARDS CORRELATIONS</u>
	<i>The learner will:</i>	
AII-D-1	Compare and contrast automated accounting systems	
AII-D-2	List the procedures and identify the equipment used in an automated accounting system	
AII-D-3	Describe the different phases of an automated accounting cycle	
AII-D-4	Describe the electronic computer and its function	
AII-D-5	Transfer manual skills to automated accounting	

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PERFORMANCE ORGANIZER:	E. Inventory, Bad Debts, and Depreciation
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<u>Numbers</u>	<u>INSTRUCTIONAL INDICATORS</u>	<u>TECHNOLOGY CONTENT STANDARDS CORRELATIONS</u>
	<i>The learner will:</i>	
AII-E-1	Determine quantity and cost of inventory	
AII-E-2	Estimate inventory	
AII-E-3	Define bad debts	
AII-E-4	Describe how to report bad debts on the financial statement	
AII-E-5	Describe various types of fixed assets	
AII-E-6	Determine and calculate the depreciation of a fixed asset	
AII-E-7	Adjust for depreciation in the general journal	
AII-E-8	Determine how and when to dispose of fixed assets	

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PERFORMANCE ORGANIZER:	F. Notes, Accrued Income, and Accrued Expenses
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## Numbers

## INSTRUCTIONAL INDICATORS

## TECHNOLOGY CONTENT STANDARDS CORRELATIONS

*The learner will:*

- AII-F-1 Explain and calculate the interest on notes
- AII-F-2 Explain and calculate the payment on notes
- AII-F-3 Report notes and interest on financial statements
- AII-F-4 Define accrued income and explain its use
- AII-F-5 Define accrued expenses and explain its use

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PERFORMANCE ORGANIZER: G. Corporations
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<u>Numbers</u>	<u>INSTRUCTIONAL INDICATORS</u>	<u>TECHNOLOGY CONTENT STANDARDS CORRELATIONS</u>
	<i>The learner will:</i>	
AII-G-1	Describe how a corporation is formed	
AII-G-2	Explain the management system of a corporation	
AII-G-3	Prepare the journal entries necessary for a corporation	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>
AII-G-4	Prepare the financial statement of a corporation	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>
AII-G-5	Describe how dividends are distributed for a corporation	