

# Neaut School District -- Grade 12 Business

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Concepts	Time	The students will know:	Skills	Assessment	Steps
ACCOUNTING FOR UNCOLLECTIBLE ACCOUNTS RECEIVABLE	15 Classes	<ul style="list-style-type: none"> <li>Uncollectible Accounts</li> <li>Writing Off and Collecting Uncollectible Accounts Receivable</li> </ul>	<ul style="list-style-type: none"> <li>Understanding uncollectible accounts receivable</li> <li>Journalizing uncollectible accounts</li> </ul>	<ul style="list-style-type: none"> <li>Oral Response</li> <li>Written Tests and Quizzes</li> <li>Chapter Problems</li> </ul>	15. 15. 15.
ACCOUNTING FOR PLANT ASSETS AND DEPRECIATION	15 Classes	<ul style="list-style-type: none"> <li>Understand value of plant assets</li> <li>Understand payment of property tax</li> <li>How to calculate depreciation expense</li> <li>How to journalize depreciation expense</li> <li>How to record and journalize disposal of plant assets</li> <li>Declining-balance method of depreciation</li> </ul>	<ul style="list-style-type: none"> <li>How to calculate depreciation expense</li> <li>How to journalize depreciation expense</li> <li>How to record and journalize disposal of plant assets</li> <li>Declining-balance method of depreciation</li> </ul>	<ul style="list-style-type: none"> <li>Oral Response and Drill</li> <li>Written Tests and Quizzes</li> <li>Chapter Problems</li> </ul>	15. 15.

ACCOUNTING FOR INVENTORY	10 classes	<ul style="list-style-type: none"> <li>• How to determine value of merchandise inventory</li> <li>• How to determine cost of merchandise inventory</li> <li>• How to estimate inventory value</li> </ul>	<ul style="list-style-type: none"> <li>• Determine and record value of merchandise inventory</li> <li>• Determine and record cost of merchandise inventory</li> <li>• Estimate and record inventory value</li> </ul>	<ul style="list-style-type: none"> <li>• Oral Response and Drill</li> <li>• Written Tests and Quizzes</li> <li>• Chapter Problems</li> </ul>	15. 15.

ACCOUNTING FOR NOTES AND INTEREST	10 classes	<ul style="list-style-type: none"> <li>• Understand promissory notes\</li> <li>• Understand Notes Payable</li> <li>• Understand Notes Receivable</li> </ul>	<ul style="list-style-type: none"> <li>• Record promissory notes\</li> <li>• Record Notes Payable</li> <li>• Record Notes Receivable</li> </ul>	<ul style="list-style-type: none"> <li>• Oral Response and Drill</li> <li>• Written Tests and Quizzes</li> <li>• Chapter Problems</li> </ul>	15. 15.
AN ACCOUNTING CYCLE FOR A CORPORATION: JOURNALIZING AND POSTING TRANSACTIONS	35 classes	<ul style="list-style-type: none"> <li>• Journalize transactions in special and general journals</li> <li>• Post from journals to general and special ledgers</li> <li>• Prepare schedules of Accounts Receivable and Accounts Payable</li> </ul>	<ul style="list-style-type: none"> <li>• Application of skills for <ul style="list-style-type: none"> <li>○ Journalize transactions in special and general journals</li> <li>○ Post from journals to general and special ledgers</li> <li>○ Prepare schedules of Accounts Receivable and Accounts Payable</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Reinforcement Activity in textbook and working papers workbook</li> </ul>	15. 15. 15. 15. 15.

ACCOUNTING FOR ACCRUED REVENUE AND EXPENSES	10 classes	<ul style="list-style-type: none"> <li>● Define accrued revenue</li> <li>● Define accrued expenses</li> <li>● How to record reversing entries for accrued revenue and expenses</li> </ul>	<ul style="list-style-type: none"> <li>● Determine and record accrued revenue</li> <li>● Determine and record accrued expenses</li> <li>● Record reversing entries for accrued revenue and expenses</li> </ul>	<ul style="list-style-type: none"> <li>● Oral Response and Drill</li> <li>● Written Tests and Quizzes</li> <li>● Chapter Problems</li> </ul>	15.
END OF FISCAL PERIOD WORK FOR A CORPORATION	10 classes	<ul style="list-style-type: none"> <li>● How to prepare a worksheet for a corporation</li> <li>● How to prepare an income statement</li> <li>● How to prepare a statement of stockholders equity and balance sheet</li> <li>● How to adjust, close, and reverse entries for a corporation</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare a worksheet for a corporation</li> <li>● Prepare an income statement</li> <li>● Prepare a statement of stockholders equity and balance sheet</li> <li>● Adjust, close, and reverse entries for a corporation</li> </ul>	<ul style="list-style-type: none"> <li>● Oral Response and Drill</li> <li>● Written Tests and Quizzes</li> <li>● Chapter Problems</li> </ul>	15. 15.



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