

Seymour Public Schools Curriculum

Accounting 2 Curriculum

Narrative.....

1 Credit

Offered to grades 10-12

Prerequisite: A grade of 75 or better in Accounting I.

Full year course

Accounting II provides an opportunity to develop a practical knowledge of accounting techniques and procedures as applied in business. The course, specifically vocational and career oriented, is planned for students who wish to enter the world of work in an area that requires accounting skills upon their graduation from high school; plan for further study in any of the areas of business administration; desire additional knowledge about business procedures and records so that as future proprietors or managers they can initiate and understand appropriate accounting records; and/or enjoyed the Accounting I course and wish to further their knowledge of accounting.

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Grade: 10-12	Subject: Accounting 2 – Review of Accounting 1
CCTE Standard	C. Complete the various steps in the accounting cycle and explain the purpose of each step.
Enduring Understanding	Students must understand the basic principles and procedures used learned during the first-year study in Accounting.
Essential Questions	What are the steps in the accounting cycle?
Content Standards:	<p>21. Describe the purpose of a uniform accounting system.</p> <p>22. Describe the purpose of journals and ledgers and their relationship.</p> <p>23. Describe the impact of technology on the accounting process.</p> <p>24. Analyze and describe how basic transactions impact the accounting equation.</p> <p>25. Apply the double-entry accounting system of accounting to record basic transactions and record a trial balance.</p>
Performance Expectations (Student outcomes)	<p>Students will:</p> <ul style="list-style-type: none"> Define accounting and explain the purpose of an accounting system. Define the generally accepted accounting principles. Demonstrate an understanding of the fundamental accounting equation. Classify items as assets, liabilities, or owner's equity. Know the purposes of the revenue, expense and drawing accounts and illustrate their effects on owner's equity. Analyze business transactions using source documents and analyze their effects on the accounting equation. Explain the double-entry system of accounting and apply debit and credit rules when analyzing business transactions. Explain the purpose of the journal and the process of journalizing. Analyze the relationship between the journal and the ledger.

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Prepare a trial balance.		
Strategies/Modes (examples)	Materials/Resources (examples)	Assessments (examples)
<ol style="list-style-type: none"> 1. Whole group instruction 2. Cooperative learning 3. Anchor activities 4. Integrating technology 	<ol style="list-style-type: none"> 1. Textbook 2. Workbook 3. Review worksheets 4. Smartboard 5. Computers 	<ol style="list-style-type: none"> 1. Completion of review activities 2. Quizzes 3. Test

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Grade: 10-12	Subject: Accounting 2- Special Journals: Sales and Cash Receipts
CCTE Standards	<p>B. Accounting Principles: Identify and describe generally accepted accounting principles and explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.</p> <p>C. Accounting Process: Complete the various steps of the accounting cycle and explain the purpose of each step.</p>
Enduring Understanding	Sales and Cash Receipts Journals are used to record transactions specific to sales and cash receipts transactions.
Essential Questions	<p>When would a Sales Journal be used?</p> <p>When would a Cash Receipts Journal be used?</p> <p>How do the journalizing and posting processes differ when using special journals as compared to when using a general journal?</p>
Content Standards:	<p>15. Describe and record revenue-related transactions.</p> <p>21. Describe the purpose of journals and ledgers and their relationship.</p>
Performance Expectations (Student outcomes)	<p>Students will:</p> <p>Record entries in the Sales and Cash Receipts Journals.</p> <p>Post from these journals.</p>

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Strategies/Modes (examples)	Materials/Resources (examples)	Assessments (examples)
<ol style="list-style-type: none">1. Whole group instruction2. Small group instruction3. Anchor activities4. Integrating technology	<ol style="list-style-type: none">1. Textbook2. Workbook3. Graphic organizers4. Smartboard5. Computers	<ol style="list-style-type: none">1. Completion of workbook assignments2. Quizzes3. Test

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Grade: 10-12	Subject: Accounting 2 – Special Journals: Purchases and Cash Payments
CCTE Standards	<p>B. Accounting Principles: Identify and describe generally accepted accounting principles and explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.</p> <p>C. Accounting Process: Complete the various steps of the accounting cycle and explain the purpose of each step.</p> <p>E. Special Applications: Apply appropriate accounting principles to payroll.</p>
Enduring Understanding	Purchases and Cash Payments Journals are used to record transactions specific to purchases and cash payments transactions.
Essential Questions	<p>When would a Purchases Journal be used?</p> <p>When would a Cash Payments Journal be used?</p> <p>How do the journalizing and posting processes differ when using special journals as compared to when using a general journal?</p>
Content Standards:	<p>17. Describe and record expense-related transactions.</p> <p>21. Describe the purpose of journals and ledgers and their relationship.</p> <p>33. Calculate and record transactions related to employee payroll.</p> <p>34. Calculate and record employer's payroll taxes.</p> <p>35. Calculate and record payroll accruals.</p>

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	36 Journalize payroll transactions.		
Performance Expectations (Student outcomes)	Students will: Record entries in the Purchases and Cash Payments Journals. Post from these journals.		
<p style="text-align: center;">Strategies/Modes (examples)</p> <ol style="list-style-type: none"> 1. Whole group instruction 2. Small group instruction 3. Anchor activities 4. Integrating technology 	<p style="text-align: center;">Materials/Resources (examples)</p> <ol style="list-style-type: none"> 1. Textbook 2. Workbook 3. Graphic organizers 4. Smartboard 5. Computers 	<p style="text-align: center;">Assessments (examples)</p> <ol style="list-style-type: none"> 1. Completion of workbook assignments 2. Quizzes 3. Test 4. Mini-Practice Set (Accounting Business Simulation) 	

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Grade: 10-12	Subject: Accounting 2 – Adjustments and the Ten-Column Worksheet
CCTE Standards	<p>C. Accounting Process: Complete the various steps of the accounting cycle and explain the purpose of each step.</p> <p>D. Financial Reports: Develop an understanding and working knowledge of financial statements.</p>
Enduring Understanding	<p>Adjustments are calculated at the end of a fiscal period and recorded on a worksheet.</p> <p>Adjusting entries are journalized and posted to bring all accounts up to date.</p>
Essential Questions	Which general ledger accounts need to be adjusted at the end of a fiscal period?
Content Standards:	<p>24. Apply the double-entry system of accounting to record basic transactions and prepare a trial balance.</p> <p>25. Explain the need for adjusting entries and record basic adjusting entries.</p> <p>29. Identify sources of information to prepare basic financial reports.</p>
Performance Expectations (Student outcomes)	<p>Students will:</p> <p>Analyze adjustments to bring the Merchandise Inventory, Supplies, Prepaid Insurance, and Federal Corporate Income Tax Payable accounts up to date.</p> <p>Prepare a ten-column worksheet.</p> <p>Journalize and post adjusting entries.</p>

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Grade: 10-12	Subject: Accounting 2 – Financial Statements for a Corporation
CCTE Standards	<p>B. Accounting Principles: Identify and describe generally accepted accounting principles and explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.</p> <p>D. Financial Reports: Developing an understanding and working knowledge of financial statements.</p> <p>F. Financial Analysis: Assess the financial condition and operating results of a company and analyze and interpret financial statements and information to make informed business decisions.</p>
Enduring Understanding	<p>Information from the worksheet is used to prepare financial statements. To properly prepare end-of-period financial reports for a corporation, you need to understand how equity for a corporation is handled and the differences in equity between corporations and sole proprietorships.</p>
Essential Questions	<p>Which end-of-period financial statements are prepared for a corporation? How are end-of-period financial statements prepared for a corporation?</p>
Content Standards:	<p>6. Identify the value of accounts receivable to be reported on the balance sheet and describe its effect on the income statement.</p> <p>7. Explain the accounting methods used to determine the value of accounts receivable to be reported on the balance sheet and describe its effect on the income statement.</p> <p>9. Determine the cost of inventory fro merchandising businesses.</p> <p>29. Identify sources of information to prepare financial reports.</p>

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	<p>30. Describe the users and uses of financial information.</p> <p>31. Describe the information provided in each financial statement and how the statements relate.</p> <p>37. Calculate component percentages.</p>	
<p>Performance Expectations (Student outcomes)</p>	<p>Students will:</p> <p>Explain the relationship between the worksheet and the financial statements for a merchandising corporation.</p> <p>Prepare an income statement, balance sheet, and statement of retained earnings for a merchandising corporation.</p> <p>Analyze the financial data contained in these statements.</p>	
<p style="text-align: center;">Strategies/Modes (examples)</p> <ol style="list-style-type: none"> 1. Whole group instruction 2. Small group instruction 3. Anchor activities 4. Integrating technology 	<p style="text-align: center;">Materials/Resources (examples)</p> <ol style="list-style-type: none"> 1. Textbook 2. Workbook 3. Graphic organizer 4. Smartboard 5. Computers 	<p style="text-align: center;">Assessments (examples)</p> <ol style="list-style-type: none"> 1. Completion of workbook assignments 2. Quizzes 3. Test

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Grade: 10-12	Subject: Accounting 2 – Completing the Accounting Cycle for a Merchandising Corporation
CCTE Standard	C. Accounting Process: Complete the various steps of the accounting cycle and explain the purpose of each step.
Enduring Understanding	The final step in the accounting cycle is journalizing and posting closing entries and preparing a post-closing trial balance.
Essential Questions	What accounts are closed at the end of a fiscal period? Why are these accounts closed?
Content Standard:	26. Completing the closing process.
Performance Expectations (Student outcomes)	Students will: Journalize closing entries for a merchandising corporation. Post closing entries to general ledger accounts. Prepare a post-closing trial balance.

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<ol style="list-style-type: none">1. Whole group instruction2. Small group instruction3. Anchor activities4. Integrating technology	<ol style="list-style-type: none">1. Textbook2. Workbook3. Graphic organizers4. Smartboard5. Computers	<ol style="list-style-type: none">1. Completion of workbook assignments2. Quizzes3. Test4. PERFORMANCE ASSESSMENT - Mini Practice Set: J. Lloyd Enterprises

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Grade: 10-12	Subject: Accounting 2 – Cash and Short-Term Investments
CCTE Standard	B. Accounting Principles: Identify and describe generally accepted accounting principles (GAAP), explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.
Enduring Understanding	There are both internal controls and external controls that help protect cash.
Essential Questions	How is a petty cash fund maintained? What is the purpose of short-term investments?
Content Standards:	<ol style="list-style-type: none"> 5. Describe the methods for controlling and safeguarding cash. 6. Identify the value of accounts receivable to be reported on the balance sheet and describe its effect on the income statement. 7. Explain the accounting methods used to determine the value of accounts receivable to be reported on the balance sheet and describe its effect on the income statement. 8. Explain transactions affecting accounts receivable, including uncollectible accounts.
Performance Expectations (Student outcomes)	Students will: Account for cash and short-term investments. Manage change funds and petty cash funds.

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Learn the purpose of short-term investments.		
<p>Strategies/Modes (examples)</p> <ol style="list-style-type: none"> 1. Whole group instruction 2. Small group instruction 3. Anchor activities 4. Integrating technology 	<p>Materials/Resources (examples)</p> <ol style="list-style-type: none"> 1. Textbook 2. Workbook 3. Graphic organizers 4. Smartboard 5. Computers 	<p>Assessments (examples)</p> <ol style="list-style-type: none"> 1. Completion of workbook assignments 2. Quizzes 3. Test

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Grade: 10- 12	Subject: Accounting 2 – Accounts Receivable and Uncollectible Accounts
CCTE Standard	B. Accounting Principles: Identify and describe generally accepted accounting principles (GAAP), explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements
Enduring Understanding	Many businesses allow credit to customers, allowing them to pay a month or more after the date of the sale. Some charge customers will never pay their bills.
Essential Questions	How are credit sales recorded? What happens if a customer does not pay their bills?
Content Standard:	<ol style="list-style-type: none"> 1. Identify the value of accounts receivable to be reported on the balance sheet and describe its effect on the income statement. 2. Explain the accounting methods used to determine the value of accounts receivable to be reported on the balance sheet and describe its effect on the income statement. 3. Explain transactions affecting accounts receivable, including uncollectible accounts.
Performance Expectations (Student outcomes)	<p>Students will:</p> <p>Learn the difference between the direct write-off method and the allowance method for accounting for uncollectible accounts.</p> <p>Record the adjusting entry for estimated uncollectible accounts.</p> <p>Journalize the reinstatement of an account receivable previously written off.</p>

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Calculate adjustments for uncollectible accounts expense using a percentage of net sales method and an aging accounts receivable method.		
Strategies/Modes (examples)	Materials/Resources (examples)	Assessments (examples)
<ol style="list-style-type: none"> 1. Whole group instruction 2. Small group instruction 3. Anchor activities 4. Integrating technology 	<ol style="list-style-type: none"> 1. Textbook 2. Workbook 3. Graphic organizer 4. Smartboard 5. Computers 	<ol style="list-style-type: none"> 1. Completion of workbook assignments 2. Quizzes 3. Test

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Grade: 10-12	Subject: Accounting 2 – Notes Receivable
CCTE Standard	<p>B. Accounting Principles: Identify and describe generally accepted accounting principles (GAAP), explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.</p> <p>C. Accounting Process: Complete the various steps of the accounting cycle and explain the purpose of each step.</p>
Enduring Understanding	A promissory note is a written promise to pay a certain amount of money on demand or at a specific time.
Essential Questions	<p>Why does a business use negotiable instruments?</p> <p>How is interest calculated on a promissory note?</p> <p>What does it mean to discount a note?</p>
Content Standards:	<p>19. Analyze transactions involving accruals and referrals.</p> <p>27. Apply the double-entry accounting system of accounting to record complex transactions and prepare a trial balance.</p>
Performance Expectations (Student outcomes)	<p>Students will:</p> <p>Explain why a business uses negotiable instruments.</p> <p>Determine the maturity date of a promissory note.</p> <p>Calculate the interest and maturity value of a promissory note.</p> <p>Determine the bank discount on a discounted note receivable.</p> <p>Record journal entries for notes receivable.</p>

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Grade: 10-12	Subject: Accounting 2 – Accounting for Inventories
CCTE Standard	B. Accounting Principles: Identify and describe generally accepted accounting principles (GAAP), explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.
Enduring Understanding	In order to provide a realistic financial picture, it is important for a business to know the quantity of its inventories.
Essential Questions	<p>What is the difference between a perpetual and a periodic inventory system?</p> <p>How is the cost of merchandise inventory determined using the specific identification method?</p> <p>How is the cost of merchandise inventory determined using the first-in, first-out method?</p> <p>How is the cost of merchandise inventory determined using the last-in, first-out method?</p> <p>How is the cost of merchandise inventory determined using the weighted average cost method?</p>
Content Standard:	9. Determine the cost of inventory for merchandising businesses.
Performance Expectations (Student outcomes)	<p>Students will:</p> <p>Explain the importance of inventory valuation.</p> <p>Explain the difference between a perpetual and a periodic inventory system.</p> <p>Determine the cost of merchandise inventory using the specific identification; first-in, first-out; last-in, first-out; and weighted average cost methods.</p> <p>Assign a value to merchandise inventory using the lower-of-cost-or-market rule.</p>

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	<p>Estimate the cost of the ending inventory using the retail and the gross profit methods. Explain how incorrect valuation of inventory affects financial statements. Analyze inventory turnover.</p>	
<p>Strategies/Modes (examples)</p> <ol style="list-style-type: none"> 1. Whole group instruction 2. Small group instruction 3. Anchor activities 4. Integrating technology 	<p>Materials/Resources (examples)</p> <ol style="list-style-type: none"> 1. Textbook 2. Workbook 3. Graphic organizers 4. Smartboard 5. Computers 	<p>Assessments (examples)</p> <ol style="list-style-type: none"> 1. Completion of workbook assignments 2. Quizzes 3. Test

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Grade: 10-12	Subject: Accounting 2 – Property, Plant, and Equipment Assets and Intangible Assets
CCTE Standard	B. Accounting Principles: Identify and describe generally accepted accounting principles (GAAP), explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.
Enduring Understanding	Property, plant, and equipment assets are long-lived assets that are used in the production or sale of other assets or services over several accounting periods. All plant assets other than land are depreciated over the asset’s useful life. Intangible assets are long-lived assets with no physical substance such as a franchise or trademark.
Essential Questions	What is a plant asset? How is depreciation determined using the straight-line method? How is depreciation determined using the declining balance method? How is depreciation determined using the sum-of-the-years'-digits method? How is depreciation determined using the units-of-production method?
Content Standards:	10. Determine the cost of property, plant and equipment, natural resources, and intangible assets. 11. Identify, calculate, and record depreciation, depletion, and amortization and explain the impact on financial statements.
Performance Expectations (Student outcomes)	Students will: Identify property, plant, and equipment assets. Record the initial cost of property, plant, and equipment assets.

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	<p>Calculate the annual depreciation using four different methods. Calculate depreciation for a partial year. Determine the book value for a plant asset. Journalize the adjusting entry for depreciation. Record disposal of plant assets.</p>	
<p>Strategies/Modes (examples)</p> <ol style="list-style-type: none"> 1. Whole group instruction 2. Small group instruction 3. Anchor activities 4. Integrating technology 	<p>Materials/Resources (examples)</p> <ol style="list-style-type: none"> 1. Textbook 2. Workbook 3. Graphic organizers 4. Smartboard 5. Computers 	<p>Assessments (examples)</p> <ol style="list-style-type: none"> 1. Completion of workbook assignments 2. Quizzes 3. Test 4. PERFORMANCE ASSESSMENT – Mini Practice Set: Touch of Country Gifts

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Grade: 10-12	Subject: Accounting 2 – Notes Payable, Accounts Payable and Other Current Liabilities
CCTE Standard	B. Accounting Principles: Identify and describe generally accepted accounting principles (GAAP), explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.
Enduring Understanding	<p>Many businesses issue and make payments on interest-bearing and noninterest-bearing notes payable. There are differences in the way interest-bearing and noninterest-bearing notes payable are entered in the accounting records.</p> <p>Some businesses use the net amount method for recording purchases on account.</p>
Essential Questions	<p>What is the difference between current and long-term liabilities?</p> <p>What is the difference between interest-bearing and non interest-bearing notes payable?</p> <p>How are purchases recorded on account using the net amount method?</p>
Content Standards:	<p>12. Record transactions for accounts payable and other short-term debt.</p> <p>19. Analyze transactions involving accruals and deferrals.</p>
Performance Expectations (Student outcomes)	<p>Students will:</p> <p>Distinguish between current and long-term liabilities.</p> <p>Explain the difference between interest-bearing and noninterest-bearing notes payable.</p> <p>Record transactions for interest-bearing and noninterest-bearing notes payable.</p> <p>Record adjusting entries for accrued interest expense and prepaid interest expense.</p>

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Record net invoices and other current liabilities.		
Strategies/Modes (examples)	Materials/Resources (examples)	Assessments (examples)
<ol style="list-style-type: none"> 1. Whole group instruction 2. Small group instruction 3. Anchor activities 4. Integrating technology 	<ol style="list-style-type: none"> 1. Textbook 2. Workbook 3. Graphic Organizers 4. Smartboard 5. Computers 	<ol style="list-style-type: none"> 1. Completion of workbook assignments 2. Quizzes 3. Test

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Grade: 10-12	Subject: Accounting 2 – Long-Term Liabilities
CCTE Standard	B. Accounting Principles: Identify and describe generally accepted accounting principles (GAAP), explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.
Enduring Understanding	For most businesses, mortgage notes and bonds provide an essential source of funds.
Essential Questions	What is the difference between mortgage notes payable and bonds payable? What are the various types of bonds? What is a bond sinking fund?
Content Standards:	<p>11. Identify, calculate, and record depreciation, depletion, and amortization and explain the impact on financial statements.</p> <p>13. Record and analyze transactions for long-term debt instruments.</p> <p>19. Analyze transactions involving accruals and deferrals.</p>
Performance Expectations	<p>Students will:</p> <p>Distinguish between mortgage notes payable and bonds payable.</p>

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(Student outcomes)	Record transactions involving mortgage notes. Identify the various types of bonds. Record transactions for bond issues. Explain the purpose of a bond sinking fund.	
Strategies/Modes (examples)	Materials/Resources (examples)	Assessments (examples)
<ol style="list-style-type: none"> 1. Whole group instruction 2. Small group instruction 3. Anchor activities 4. Integrating technology 	<ol style="list-style-type: none"> 1. Textbook 2. Workbook 3. Graphic Organizer 4. Smartboard 5. Computers 	<ol style="list-style-type: none"> 1. Completion of workbook assignments 2. Quizzes 3. Test 4. PERFORMANCE ASSESSMENT – Mini Practice Set: Metro Sports World Inc.

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Grade: 10-12	Subject: Accounting 2 – Stockholders Equity: Contributed Capital
CCTE Standard	C. Accounting Process: Complete the various steps of the accounting cycle and explain the purpose of each step.
Enduring Understanding	Corporations account for more business activity than partnerships and proprietorships. Accounting records are affected by the different types of stock a corporation issues. Corporations raise capital in various ways.
Essential Questions	What are the advantages and disadvantages of the corporate form of business organization? What are the different types of capital stock?
Content Standard:	27. Apply the double-entry accounting system of accounting to record complex transactions and prepare a trial balance.
Performance Expectations (Student outcomes)	Students will: Define a corporation and list the advantages and disadvantages of the corporate form of business organization. Describe the organization and management of a corporation. Describe the different types of capital stock. Journalize transactions for the issuance of par-value and no-par stock.

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Grade: 10-12	Subject: Accounting 2 – Stockholder’s Equity: Earnings and Distributions
CCTE Standard	C. Accounting Process: Complete the various steps of the accounting cycle and explain the purpose of each step.
Enduring Understanding	Investors buy stock with the expectation that they will receive dividend distributions. Corporations frequently purchase shares of their own stock in the open market. Corporations may set aside retained earnings for specific purposes.
Essential Questions	What is the difference between a cash dividend and a stock dividend? What is treasury stock?
Content Standard:	27. Apply the double-entry accounting system of accounting to record complex transactions and prepare a trial balance.
Performance Expectations (Student outcomes)	<p>Students will:</p> <p>Explain the difference between a cash dividend and a stock dividend. Record journal entries for the declaration and payment of dividends. Record journal entries involving treasury stock. Journalize entries for the appropriation of retained earnings.</p>

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Strategies/Modes (examples)	Materials/Resources (examples)	Assessments (examples)
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