

**Cocalico School District**  
**Year-at-a-Glance - Curriculum Overview**

**Department: Business**

**Course: Accounting III**

**Grade Level: Grades 11-12**

**Big Ideas**

- Students prepare Financial Statements for use in analyzing various Departments of a business.
- Students use data to make adjustments for: Depreciation, Uncollectible Accounts, Prepaid & Accrued Expenses, Accrued & Unearned Revenue of a business.
- Students analyze the Capital of a Corporation and analyze the advantages of capitalizing a corporation with debt or equity.
- Students analyze other forms of business such as Partnerships: Forming a Partnership, Admitting new partners, and prepare Financial Statements of a Partnership.
- Students analyze other forms of business such as Not-for-Profit Organizations and preparation of financial statements.

Units of Study	% of Course Time	Textbooks & Supplemental Materials	Assessments	Standards Addressed
<ul style="list-style-type: none"> <li>• Recording Cash Payments &amp; Receipts in a departmentalized business</li> </ul>	10%	<ul style="list-style-type: none"> <li>• Cengage/SouthWestern Advanced Course 10<sup>th</sup> Edition</li> </ul>	<ul style="list-style-type: none"> <li>• Chapter Assignments</li> </ul>	<ul style="list-style-type: none"> <li>• 15.1.12A,C-Q</li> <li>• 15.3.12C,I,J,N</li> <li>• 15.4.12G</li> </ul>
<ul style="list-style-type: none"> <li>• Preparing Financial Statements for a departmentalized business</li> </ul>	15%	<ul style="list-style-type: none"> <li>• Cengage/SouthWestern Advanced Course 10<sup>th</sup> Edition</li> </ul>	<ul style="list-style-type: none"> <li>• Chapter Assignments</li> </ul>	<ul style="list-style-type: none"> <li>• 15.1.12A,C-Q</li> <li>• 15.3.12C,I,J,N</li> <li>• 15.4.12G</li> </ul>
<ul style="list-style-type: none"> <li>• Accounting for Inventory, Depreciation, Prepaid/Accrued Expenses, and Unearned/Accrued Revenue</li> </ul>	25%	<ul style="list-style-type: none"> <li>• Cengage/SouthWestern Advanced Course 10<sup>th</sup> Edition</li> </ul>	<ul style="list-style-type: none"> <li>• Chapter Assignments</li> <li>• Depreciation Project</li> <li>• Accrued/Prepaid Expense/Revenue Project</li> </ul>	<ul style="list-style-type: none"> <li>• 15.1.12A,C-Q,S-T,W,Y-Z</li> <li>• 15.3.12C,I,J,N</li> <li>• 15.4.12G</li> </ul>
<ul style="list-style-type: none"> <li>• Accounting for Corporate Capital: Stocks &amp; Bonds</li> </ul>	25%	<ul style="list-style-type: none"> <li>• Cengage/SouthWestern Advanced Course 10<sup>th</sup> Edition</li> <li>• Website links</li> </ul>	<ul style="list-style-type: none"> <li>• Chapter Assignments</li> <li>• Corporate Capital Project</li> </ul>	<ul style="list-style-type: none"> <li>• 15.1.12A,C-Q,S-T,W,Y-Z</li> <li>• 15.3.12C,I,J,N</li> <li>• 15.4.12G</li> </ul>
<ul style="list-style-type: none"> <li>• Preparation &amp; Analysis of Financial Statements: Income Statement, Balance Sheet, and Statement of Cash Flows</li> </ul>	15%	<ul style="list-style-type: none"> <li>• Cengage/SouthWestern Advanced Course 10<sup>th</sup> Edition</li> <li>• Website links</li> </ul>	<ul style="list-style-type: none"> <li>• Chapter Assignments</li> <li>• Financial Statement Comparison/Analysis Project</li> </ul>	<ul style="list-style-type: none"> <li>• 15.1.12A,C-Q,S-T,W,Y-Z</li> <li>• 15.3.12C,I,J,N</li> <li>• 15.4.12G</li> </ul>
<ul style="list-style-type: none"> <li>• Partnership Accounting</li> </ul>	10%	<ul style="list-style-type: none"> <li>• Cengage/SouthWestern Advanced Course 10<sup>th</sup> Edition</li> </ul>	<ul style="list-style-type: none"> <li>• Chapter Assignments</li> </ul>	<ul style="list-style-type: none"> <li>• 15.1.12N,Q</li> </ul>
<ul style="list-style-type: none"> <li>• Not-for-Profit Accounting</li> </ul>	10%	<ul style="list-style-type: none"> <li>• Cengage/SouthWestern Advanced Course 10<sup>th</sup> Edition</li> </ul>	<ul style="list-style-type: none"> <li>• Chapter Assignments</li> </ul>	<ul style="list-style-type: none"> <li>• 15.1.12n,Q</li> </ul>



**Eagle P.A.C.T. Course Connections:**

Accounting III involves project-oriented assessments where students utilize problem solving, communication, and teamwork skills to work through thought-provoking concepts. Students work at their own pace in Accounting III which emphasizes problem solving and accountability.