



CW High School

Accounting I B

1. Reading and Writing (5.00%)

Learning Targets

1.1 I can read to identify and explain the central idea of a topic-specific text while also determining supporting details used and summarizing information accurately.

Learning Target	Descriptor	Definition
4	Proficient	I can read to identify and explain the central idea of a topic-specific text while also determining supporting details used and summarizing information accurately.
3	Developing	I can read to identify and explain the central idea of a topic-specific text while also determining supporting details used.
2	Basic	I can read to identify the central idea of a topic-specific text while also determining supporting details used.
1	Minimal	I can read to identify the central idea of a topic-specific text.
0	No Evidence	No evidence shown.

1.2 I can produce clear and coherent writing, with sound conventions and mechanics, in which the development, organization, and style are appropriate to the task.

Learning Target	Descriptor	Definition
4	Proficient	I can produce clear and coherent writing, with sound conventions and mechanics, in which the development, organization, and style are appropriate to the task.
3	Developing	I can produce coherent writing, with minimal errors in conventions and mechanics, in which the development and organization are appropriate to the task.
2	Basic	I can produce coherent writing, with few errors in conventions and mechanics, with evident organization and appropriate to the task.
1	Minimal	I can produce coherent writing appropriate to the task.
0	No Evidence	No evidence shown.



CW High School

Accounting I B

2. Preparing Payroll Records (5.00%)

Learning Targets

2.1 I can analyze payroll transactions (withholding, payroll, tax reports) to prepare, pay, and record payroll taxes.

Learning Target	Descriptor	Definition
4	Proficient	I can analyze payroll transactions (withholding, payroll, tax reports) to prepare, pay, and record payroll taxes.
3	Developing	I can journalize payroll transactions.
2	Basic	I can utilize T-Accounts to explain how payroll transactions will be journalized.
1	Minimal	I can identify payroll tax information.
0	No Evidence	No evidence shown.

2.2 I can analyze and prepare documents used in the employee payroll system (time card, payroll taxes, employee earnings record, payroll checks)

Learning Target	Descriptor	Definition
4	Proficient	I can analyze and prepare documents used in the employee payroll system (time card, payroll taxes, employee earnings record, payroll checks)
3	Developing	I can prepare most documents used in the employee payroll system (time card, payroll taxes, employee earnings record, payroll checks)
2	Basic	I can prepare some documents used in the employee payroll system (time card, payroll taxes, employee earnings record, payroll checks)
1	Minimal	I can identify documents pertaining to the employee payroll system
0	No Evidence	No evidence shown.



CW High School

Accounting I B

3. Journalizing Sales and Cash Receipts (5.00%)

Learning Targets

3.1 I can analyze transactions for Sales and Cash Receipts.


Learning Target	Descriptor	Definition
4	Proficient	I can analyze transactions for Sales and Cash Receipts.
3	Developing	I can journalize Sales and Cash Receipts.
2	Basic	I can utilize T-Accounts to determine accounts debits and credits for Sales and Cash Receipts.
1	Minimal	I can identify accounts used with Sales and Cash Receipts.
0	No Evidence	No evidence shown.

4. Journalizing Purchases and Cash Payments (5.00%)

Learning Targets

4.1 I can analyze and journalize purchases and cash payment transactions to the purchases and cash payments journals.

Learning Target	Descriptor	Definition
4	Proficient	I can analyze and journalize purchases and cash payment transactions to the purchases and cash payments journals.
3	Developing	I can prepare journal entries for purchases and cash payment transactions.
2	Basic	I can utilize T-Accounts to determine accounts debits and credits for purchases and cash payments
1	Minimal	I can identify accounts for journalizing purchases and cash payment transactions.
0	No Evidence	No evidence shown.



 Edit page

CW High School

Accounting I B

5. Special Journals (5.00%)

Learning Targets

5.1 I can analyze and journalize sales and cash receipt transactions to the sales and cash receipts journals.

Learning Target	Descriptor	Definition
4	Proficient	I can analyze and journalize sales and cash receipt transactions to the sales and cash receipts journals.
3	Developing	I can prepare journal entries for sales and cash receipt transactions.
2	Basic	I can utilize T-Accounts to determine accounts debits and credits for Sales and Cash Receipt Transactions.
1	Minimal	I can identify accounts for journalizing sales and cash receipt transactions.
0	No Evidence	No evidence shown.

5.2 I can analyze and journalize purchases and cash payment transactions to the purchases and cash payment journals.

Learning Target	Descriptor	Definition
4	Proficient	I can analyze and journalize purchases and cash payment transactions to the purchases and cash payment journals.
3	Developing	I can prepare journal entries for purchases and cash payment transactions.
2	Basic	I can utilize T-Accounts to determine accounts debits and credits for purchases and cash payment transactions.
1	Minimal	I can identify accounts for journalizing purchases and cash payment transactions.
0	No Evidence	No evidence shown.



CW High School

Accounting I B

6. Preparing a Work Sheet for a Merchandising Business (5.00%)

Learning Targets

6.1 I can prepare the components of a trial balance (analyze adjustments, federal income tax), extend and calculate account balances and analyze and evaluate the accuracy of the data entered.


Learning Target	Descriptor	Definition
4	Proficient	I can prepare the components of a trial balance (analyze adjustments, federal income tax), extend and calculate account balances and analyze and evaluate the accuracy of the data entered.
3	Developing	I can prepare most components of a trial balance (analyze adjustments, federal income tax), extend and calculate account balances.
2	Basic	I can prepare some components of a trial balance work sheet.
1	Minimal	I can identify the components of a work sheet.
0	No Evidence	No evidence shown.

7. Financial Statements for a Corporation (5.00%)

Learning Targets

7.1 I can prepare and analyze financial statements for a Corporation (Balance Sheet, Statement of Cash Flows, Statement of Retained Earnings, Income Statement)

Learning Target	Descriptor	Definition
4	Proficient	I can prepare and analyze financial statements for a Corporation (Balance Sheet, Statement of Cash Flows, Statement of Retained Earnings, Income Statement)
3	Developing	I can prepare most components of the financial statements for a Corporation
2	Basic	I can prepare some components of the financial statements for a Corporation.
1	Minimal	I can identify components of the financial statements for a Corporation.
0	No Evidence	No evidence shown.



 Edit page

CW High School

Accounting I B

8. Recording Adjusting and Closing Entries for a Corporation (5.00%)

Learning Targets

8.1 I can analyze adjusting and closing entries in the general journal to create a post-closing trial balance for a Corporation.


Learning Target	Descriptor	Definition
4	Proficient	I can analyze adjusting and closing entries in the general journal to create a post-closing trial balance for a Corporation.
3	Developing	I can journalize adjusting and closing entries.
2	Basic	I can utilize a T account to determine adjusting and closing entries.
1	Minimal	I can identify accounts related to adjusting and closing entries.
0	No Evidence	No evidence shown.

9. Cash Fund (5.00%)

Learning Targets

9.1 I can analyze transactions for cash and petty cash funds.

Learning Target	Descriptor	Definition
4	Proficient	I can analyze transactions for cash and petty cash funds.
3	Developing	I can journalize transactions for cash and petty cash funds.
2	Basic	I can utilize T-Accounts to determine debits and credits for cash and petty cash funds.
1	Minimal	I can identify accounts related to cash funds and petty cash funds.
0	No Evidence	No evidence shown.



 Edit page

CW High School

Accounting I B

10. Plant Assets and Depreciation (10.00%)

Learning Targets

10.1 I can evaluate plant assets and equipment to prepare records, calculate depreciation, and journalize depreciation expenses.

Learning Target	Descriptor	Definition
4	Proficient	I can evaluate plant assets and equipment to prepare records, calculate depreciation, and journalize depreciation expenses.
3	Developing	I can journalize plant assets and depreciation expenses.
2	Basic	I can calculate depreciation and utilize T-Accounts to determine account debits and credits for plant assets and depreciation.
1	Minimal	I can identify accounts for plant assets and equipment.
0	No Evidence	No evidence shown.

11. Uncollectable Accounts Receivable (15.00%)

Learning Targets

11.1 I can analyze transactions using methods for uncollectable accounts (write-off, allowance, estimating) to report and journalize on financial documents.

Learning Target	Descriptor	Definition
4	Proficient	I can analyze transactions using methods for uncollectable accounts (write-off, allowance, estimating) to report and journalize on financial documents.
3	Developing	I can apply most methods to journalize uncollectable accounts.
2	Basic	I can some methods to journalize uncollectable accounts.
1	Minimal	I can identify methods used for uncollectable accounts.
0	No Evidence	No evidence shown.



CW High School

Accounting I B

12. Inventories (15.00%)

Learning Targets

12.1 I can analyze methods of tracking and costing inventory (periodic, physical, FIFO, LIFO, and weighted-average, specific identification).

Learning Target	Descriptor	Definition
4	Proficient	I can analyze methods of tracking and costing inventory (periodic, physical, FIFO, LIFO, and weighted-average, specific identification).
3	Developing	I can apply most methods of tracking and costing inventory.
2	Basic	I can apply some methods of tracking and costing inventory.
1	Minimal	I can identify methods of tracking and costing inventory.
0	No Evidence	No evidence shown.

13. Notes Receivable and Notes Payable (15.00%)

Learning Targets

13.1 I can analyze transactions to accurately journalize interest and non-interest bearing notes payable and notes receivable.

Learning Target	Descriptor	Definition
4	Proficient	I can analyze transactions to accurately journalize interest and non-interest bearing notes payable and notes receivable.
3	Developing	I can journalize transactions for notes payable and notes receivable.
2	Basic	I can utilize a T-Account to determine debits and credits for a note payable and a note receivable.
1	Minimal	I can identify a note payable and a note receivable.
0	No Evidence	No evidence shown.

Submitted on 7/27/2022 by