**Business Education Planned Course: Accounting III**

State Curriculum Standards:

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| 1.1.11D | Identify, describe, evaluate, and synthesize the essential ideas in text. Assess those reading strategies that were most effective in learning from a variety of texts. |
| 1.1.11E | Establish a reading vocabulary by identifying and correctly using new words acquired through the study of their relationship to other words. Use a dictionary or related reference. |
| 1.1.11F | Understand the meaning of and apply key vocabulary across the various subject areas. |
| 1.2.11A | Read and understand essential content of informational texts and documents in all academic areas. Differentiate fact from opinion across a variety of texts by using complete and accurate information, coherent arguments, and points of view. Use teacher and student established criteria for making decisions and drawing conclusions. |
| 1.6.11D | Contribute to discussions, and ask relevant, clarifying questions. Respond with relevant information or opinions to questions asked. Introduce relevant facilitating information, ideas, and opinions to enrich discussion. Paraphrase and summarize as needed. |
| 1.6.11E | Participate in small and large group discussions and presentations. |
| 13.2.11C | Analyze work habits needed to advance within a career. |
| 2.2.11 | Develop and use computation concepts. |
| 2.2.11A | Develop and use computation concepts, operations and procedures with real numbers in problem-solving situation. |
| 2.2.11D | Describe and explain the amount of error that may exist in a computation using estimates. |
| 2.5.11C | Presents mathematical procedures and results clearly, systematically, succinctly and correctly. |
| 2.2.11E | Recognize that the degree of precision needed in calculating a number depends on how the results will be used and the instruments used to generate the measure. |
| 2.4.11E | Demonstrate mathematical solutions to problems. |
| 2.5.11A | Select and use appropriate mathematical concepts and techniques from different areas of mathematics and apply them to solving non-routine and multi-step problems. |
| 2.5.11D | Conclude a solution process with a summary of results and evaluate the degree to which the results obtained represent an acceptable response to the initial problem and why the reasoning is valid. |

## Business Education Planned Course: Accounting III

Unit: **Recording Departmental Purchases and Cash Payments**

Content Standard: **Journalizing and posting departmental purchases and cash payments and preparing bank reconciliation.**

| Course Content | Student Performance | Resources | Assessments |
|---|---|---|---|
| A. Identify, Understand and Use Accounting Terms Related to Purchases and Cash Payments<br>• Special journals<br>• General ledger<br>• Subsidiary ledgers<br>• File maintenance<br><br>B. Departmental Purchases<br>• Journalizing<br>• Posting transactions<br>• Posting totals<br>• Recording purchase returns<br><br>C. Departmental Cash Payments<br>• Journalizing<br>• Posting transactions<br>• Posting totals<br><br>D. Bank Statements<br>• Reconciling<br>• Recording service charges | • Define and use accounting terms related to journalizing and posting departmental purchases of merchandise and cash payments<br><br>• Journalize and post purchases of merchandise on account<br><br>• Journalize and post purchases returns and allowances<br><br>• Journalize and post business transactions related to payments of cash<br><br>• Prepare a bank reconciliation<br><br>• Record bank service charges | • Journal masters<br>• General journal<br>• Departmental purchases journal<br>• Departmental cash payments journal<br>• Bank reconciliation<br><br>• Text: Century 21 Advance Accounting, Seventh Edition 2009<br><br>• Student working papers<br><br>• Software: Automated Accounting 8.0 or latest version<br><br>• Student template disk<br><br>• Chapter problem transparencies | • Homework assignments<br>• Chapter accounting terms<br>• Chapter questions<br>• Accounting application problems<br><br>• Chapter test<br><br>• Computer scored automated accounting application problems<br><br>**Remediation:**<br>• Recycling problem<br>• Journalizing departmental purchases and cash payments<br><br>**Enrichment:**<br>• Challenge problem<br>• Journalizing purchases at net amount and using discounts lost account |

## Business Education Planned Course: Accounting III

Unit: **Recording Departmental Sales and Cash Receipts**

Content Standard: **Journalizing and posting departmental sales on account and receipts of cash.**

| Course Content | Student Performance | Resources | Assessments |
|---|---|---|---|
| A. Identify, understand and Use Accounting Terms Related to Departmental Sales and Cash Receipts<br>• Sales journal<br>• Cash receipts journal<br>• Sales returns and allowances journal<br>• Credit memorandum | • Define and use accounting terms related to journalizing and posting departmental sales and cash receipts transactions | • Journal masters<br>  • Sales journal<br>  • Cash receipts journal<br>  • Sales returns and allowances<br>  • Journal<br>• Text: Century 21 Advance Accounting, Seventh Edition 2009 | • Homework assignments<br>  • Chapter accounting terms<br>  • Chapter questions<br>  • Accounting application problems<br>• Chapter test |
| B. Departmental Sales<br>• Journalizing business transactions<br>• Posting transactions<br>• Posting totals<br>• Recording sales returns | • Journalize and post sales of merchandise on account business transactions<br>• Journalize and post sales returns ad allowance business transactions | • Student working papers<br>• Software: Automated Accounting 8.0 or latest version | • Computer scored automated accounting application problems<br>**Remediation:**<br>• Recycling problem<br>• Journalizing departmental purchases and cash payments |
| C. Departmental Cash Receipts<br>• Journalizing with sales discounts<br>• Journalizing with sales returns<br>• Posting transactions<br>• Posting totals | • Journalize and post business transactions related to the receipts of cash | • Student template disk<br>• Chapter problem transparencies | **Enrichment:**<br>• Challenge problem<br>• Journalizing departmental sales, sales returns and allowances, and cash receipts |

## Business Education Planned Course: Accounting III

Unit: **Calculating and Recording Departmental Payroll Data**

Content Standard: **Preparing and recording a departmental business payroll using various payroll data forms.**

| Course Content | Student Performance | Resources | Assessments |
|---|---|---|---|
| A. Identify, Understand, and Use Accounting Terms Related to Payrolls<br>• Payrolls<br>• Pay Period<br>• Payroll taxes<br>• Employee benefits<br>• Time cards<br>• Payroll registers | • Define and use terms related to the accounting of payroll information | • Payroll forms<br>• Benefit records<br>• Time cards<br>• Commissions records<br>• Payroll registers<br>• Employee earnings records<br>• Cash payments journal<br>• General journal | • Homework assignments<br>• Chapter accounting terms<br>• Chapter questions<br>• Accounting application problems<br>• Chapter test |
| B. Employee Benefits and Earnings<br>• Maintaining benefit records<br>• Payroll time cards<br>• Calculating commissions | • Prepare employee benefits record<br>• Calculate employee earnings using time cards<br>• Calculate earnings of an employee with commissions | • Text: Century 21 Advance Accounting, Seventh Edition 2009<br>• Student working papers | • Computer scored automated accounting application problems |
| C. Payroll Records<br>• Payroll register<br>• Tax withholding tables<br>• Employee earning records | • Calculate net pay using a payroll register<br>• Determine payroll tax using tax withholding tables<br>• Prepare an employee earnings record | • Software: Automated Accounting 8.0 or latest version<br>• Student template advance disk | **Remediation:**<br>• Recycling problem<br>• Completing payroll records<br>• Journalizing payment of payroll and payroll taxes |
| D. Journalizing the Payroll<br>• Payment of the payroll<br>• Payment of employer/employee payroll taxes | • Journalize the payment of a payroll<br>• Journalize employer payroll taxes | • Spreadsheet template<br>• Chapter problem transparencies | **Enrichment:**<br>• Challenge problem<br>• Journalizing purchases at net amount and using discounts lost account |

## Business Education Planned Course: Accounting III

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## Business Education Planned Course: Accounting III

Unit: **Financial Reporting for a Departmental Business**

Content Standard: **Planning, preparation, and interpreting the financial statements of a departmental business.**

| Course Content | Student Performance | Resources | Assessments |
|---|---|---|---|
| A. Identify, Understand, and Use Accounting terms Related to the Preparation of Financial Statements for a Departmental Business<br>• Fiscal period<br>• Net profit or loss<br>• Adjusting/closing entries | • Define and use accounting terms related to the planning, preparation, and interpretation of financial statements | • Financial statement masters<br>• Gross profit statement<br>• Schedule of accounts payable<br>• Schedule of accounts receivable<br>• Eight column worksheet<br>• Income statement<br>• Balance sheet<br>• Statement of stockholders' equity<br>• Post-closing trial balance<br>• General journal | • Homework assignments<br>• Chapter accounting terms<br>• Chapter questions<br>• Accounting application problems<br>• Chapter test – theory and application test<br>• Computer scored automated accounting application problems |
| B. Departmental Statement of Gross Profit | • Plan and prepare a statement of gross profit | | |
| C. The Worksheet<br>• The trial balance columns<br>• Adjustments<br>• Income statement columns<br>• Balance sheet columns<br>• Calculating net income/loss | • Plan/prepare eight column worksheet with adjustments<br>• Calculate net income/loss using information on worksheet | • Text: Century 21 Advance Accounting, Seventh Edition 2009 | **Remediation:**<br>• Recycling problem<br>• Preparing end-of-fiscal period work for departmentalized business |
| D. Financial Statements<br>• The income statement<br>• The balance sheet<br>• Statement of stockholders' equity | • Prepare the various financial statements using information from eight column worksheet | • Student working papers<br>• Software: Automated Accounting 8.0 or latest version | **Enrichment:**<br>• Challenge problem<br>• Preparation of a 10-column work-sheet for a departmentalized business |
| E. Adjusting Entries | • Journalize and post the adjusting entries | • Student template advance disk | |
| F. Closing Entries | • Journalize/post closing entries | • Spreadsheet template | |
| G. The Post-Closing Trial Balance | • Prepare a post-closing entries<br>• Prepare a post-closing | • Chapter problem transparencies | |

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| | trial balance | | |

## Business Education Planned Course: Accounting III

Unit: **Blue Skies Outfitter – An Automated Accounting Business Simulation**

Content Standard: **An automated business simulation that incorporated all accounting taught to this point.**

| Course Content | Student Performance | Resources | Assessments |
|---|---|---|---|
| A. Journalizing and Post Business Transactions<br>• Sales journal<br>• Cash payments journal<br>• Purchases journal<br>• Cash receipts journal<br>• General journal | • Journalize various business transactions using source documents in order to correct journal and prepare bank reconciliation | • Blue Skies Outfitters Automated Accounting Business Simulation Packet<br>• Automated Accounting Software<br>• Blue Skies Outfitters student data template disk | • Computer graded automated accounting disk<br>• Before and after closing entries |
| B. Calculating and Recording Departmental Payroll Data | • Calculate gross pay, payroll taxes, net pay, and journalize entries for payroll and payroll taxes | | |
| C. Preparation of Schedules | • Plan and prepare schedules of accounts receivable and payable | | |
| D. The Eight Column Worksheet | • Prepare an eight column worksheet with adjustments<br>• From the worksheet information determine net income or loss | | |
| E. Preparation of Financial Statements | • Prepare the various financial statements using the automated accounting program | | |
| F. Adjusting and Closing Entries | • Journalize the adjusting entries and closing entries | | |
| G. The Post-Closing Trial Balance | • Prepare a post-closing trial balance using the | | |

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| | automated program | | |

## Business Education Planned Course: Accounting III

Unit: **Accounting for Uncollectible Accounts**

Content Standard: **Estimating, journalizing and posting uncollectible accounts, using various methods and finding accounts receivable ratios.**

| Course Content | Student Performance | Resources | Assessments |
|---|---|---|---|
| A. Identify, Understand, and Use Accounting Terms Related to Writing-Off an Uncollectible Account<br>• Uncollectible account<br>• Direct write-off method<br>• Allowance method<br>• Aging accounts receivable<br>• Account receivable turnover ratio | • Define and use accounting terms related to writing-off accounts that are uncollectible<br>• Journalize and post an account that has become uncollectible | • Journal masters<br>  • General journal<br>  • Cash receipts journal<br>• Text: Century 21 Advance Accounting, Seventh Edition 2009<br>• Student working papers<br>• Software: Automated Accounting 8.0 or latest version | • Homework assignments<br>  • Chapter accounting terms<br>  • Chapter questions<br>  • Accounting application problems<br>• Chapter test – theory and application test<br>• Computer scored automated accounting application problems |
| B. Accounting Methods Used for Writing-Off an Uncollectible Account<br>• Direct write-off method<br>• The allowance method | • Journalize and post the collection of an account written-off<br>• Estimating uncollectible<br>• Recording adjusting entry<br>• Writing-off an uncollectible account<br>• Recording entries for collection of account written off | • Student template advance disk<br>• Spreadsheet template<br>• Chapter problem transparencies | **Remediation:**<br>• Recycling problem<br>• Estimating and journalizing uncollectible accounts<br>**Enrichment:**<br>• Challenge problem<br>• Estimating and accounting for uncollectible accounts |
| C. Accounts Receivable Turnover Ratio | • Calculate and analyze accounts receivable turnover ratios | | |

## Business Education Planned Course:  Accounting III

## Business Education Planned Course: Accounting III

Unit: **Accounting for Plant Assets**

Content Standard: **Recording the acquisition of plant assets, depreciation incurred, and disposal of plant assets.**

| Course Content | Student Performance | Resources | Assessments |
|---|---|---|---|
| A. Identify, Understand, and Use Terms Related to the Accounting for Plant Assets<br>• Plant assets<br>• Real property<br>• Personal property<br>• Assessed value<br>• Book value | • Define and use terms used for the acquisition, depreciation, ad disposal of plant assets | • Accounting Masters<br>• General journal<br>• Cash receipts journal<br>• Cash payments journal<br>• Plant asset records calculator | • Homework assignments<br>• Chapter accounting terms<br>• Chapter questions<br>• Accounting application problems<br><br>• Chapter test – theory and application test |
| B. Acquisition of Plant Assets<br>• Plant asset records<br>• Buying plant assets for cash<br>• Buying plant assets on account | • Journalize and post accounting entries for the acquisition of plant assets | • Text: Century 21 Advance Accounting, Seventh Edition 2009<br><br>• Student working papers | • Computer scored automated accounting application problems |
| C. Methods to Calculate Dep.<br>• Straight-line method<br>• Declining balance method<br>• Sum-of-years method<br>• Units-of-production method | • Calculate amount of depreciation using various methods for a full and part of a year | • Software: Automated Accounting 8.0 or latest version<br><br>• Student template advance disk | **Remediation:**<br>• Recycling problem<br>• Journalizing transactions for plant assets and calculating depreciation expense<br><br>**Enrichment:** |
| D. Disposal of Plant Assets<br>• Discarding<br>• Selling<br>• Trading | • Journalize and post to accounting entries for disposal of plant assets under various conditions | • Spreadsheet template<br><br>• Chapter problem transparencies | • Challenge problem<br>• Recording entries for plant assets |
| E. Accounting for Depletion | • Journalize and post depletion expenditures | | |

## Business Education Planned Course:  Accounting III

## Business Education Planned Course: Accounting III

Unit: **Accounting for Notes Payable, Prepaid Expenses, and Accrued Expenses**

Content Standard: **Calculating amounts, journalizing and posting needed entries for recording notes payable, prepaid, and accrued expense items.**

| Course Content | Student Performance | Resources | Assessments |
|---|---|---|---|
| A. Identify, Understand, and Use Terms Related to the Accounting for Notes Payable, Prepaid and Accrued Expenses<br>• Notes Payable<br>• Maturity value<br>• Prepaid expenses<br>• Accruals<br><br>B. Accounting for Notes Payable<br>• Journal entry for issuance of note<br>• Calculating interest and maturity value<br>• Journal entry to record payment of note<br><br>C. Accounting for Prepaid Expenses<br>• Journal entries for purchase of supplies record as an asset and/or expense<br><br>D. Accounting for Accrued Expenses<br>• Accrued interest expense<br>• Accrued salary expense<br>• Accrued payroll taxes | • Define and use accounting terms related to recording notes payable, prepaid expenses, and accrued expenses<br><br>• Record in journal and post journal entry of issuance of note<br>• Calculate amount of interest on note at various interest rate<br>• Journalize and post entry for payment of note<br>• Journalize and post entry with adjustments<br>• Journalize and post entry with adjusting and reversing entries<br>• Calculate amounts needed for entries<br><br>• Journalize and post adjusting and reversing entries for accrued items | • Accounting masters<br>• General journal<br>• Cash receipts journal<br>• Cash payments journal<br><br>• Text: Century 21 Advance Accounting, Seventh Edition 2009<br><br>• Student working papers<br><br>• Software: Automated Accounting 8.0 or latest version<br><br>• Student template advance disk<br><br>• Spreadsheet template<br><br>• Chapter problem transparencies | • Homework assignments<br>• Chapter accounting terms<br>• Chapter questions<br>• Accounting application problems<br><br>• Chapter test – theory and application test<br><br>• Computer scored automated accounting application problems<br><br>**Remediation:**<br>• Recycling problem<br>• Journalizing adjusting and reversing entries for prepaid and accrued expenses<br><br>**Enrichment:**<br>• Challenge problem<br>• Journalizing entries for notes payable and prepaid insurance |

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| expense | | | |

## Business Education Planned Course: Accounting III

Unit: **Accounting for Notes Receivable, Unearned Revenue and Accrued Revenue Items**

Content Standard: **Calculating interest, journalizing and posting needed entries for notes receivable, unearned revenue, and accrued interest income.**

| Course Content | Student Performance | Resources | Assessments |
|---|---|---|---|
| A. Identify, Understand, and Use Terms Related to the Accounting for Notes Receivable, Unearned Revenue, and Accrued Revenue<br>• Notes Receivable<br>• Dishonored note<br>• Unearned revenue<br>• Accrued revenue | • Define and use accounting terms related to the recording and posting of notes receivable, unearned revenue, and accrued revenue items | • Accounting masters<br>  • General journal<br>  • Cash receipts journal<br>• Text: Century 21 Advance Accounting, Seventh Edition 2009 | • Homework assignments<br>  • Chapter accounting terms<br>  • Chapter questions<br>  • Accounting application problems<br>• Chapter test – theory and application test |
| B. Accounting for Notes Receivable<br>• Entry for issuance of note receivable<br>• Calculation of interest on note<br>• Recording receipt of payment on note<br>• Accounting for a dishonored note | • Record receipt of a note<br>• Calculate interest earned on note and maturity value<br>• Journalize and post entry for receipt of payment on note<br>• Journalize and post entry for a note that has been dishonored | • Student working papers<br>• Software: Automated Accounting 8.0 or latest version<br>• Student template advance disk<br>• Spreadsheet template | • Computer scored automated accounting application problems<br><br>**Remediation:**<br>• Recycling problem<br>• Journalizing entries for notes receivable, unearned revenue, and accrued revenue items |
| C. Accounting for Unearned Rent Income<br>• Receipt of unearned rent income<br>• Adjusting and reversing entry for unearned rent | • Journalize and post entries for unearned rent income | • Chapter problem transparencies | **Enrichment:**<br>• Challenge problem<br>• Journalizing notes receivable transactions |
| D. Accounting for Accrued Interest Income | • Journalize and post needed accounting entries for accrued interest on a note receivable | | |
| F. Adjusting/Reversing Entries | | | |

## Business Education Planned Course: Accounting III

Unit: **Organizing a Corporation and Paying Dividends**

Content Standard: **Understanding the concepts and accounting involved for the starting of a corporation and payment of dividends.**

| Course Content | Student Performance | Resources | Assessments |
|---|---|---|---|
| A. Identify, Understand, and Use Accounting Terms Related to the Organizing of a Corporation and the Payment of Dividends<br>• Corporation<br>• Charter<br>• Common Stock<br>• Preferred stock<br>• Dividends<br>• Organization costs | • Define and use accounting terms related to the organization of a corporation and the payment of dividends from corporate profit | • Accounting masters<br>  • General journal<br>  • Cash receipts journal<br>  • Cash payments journal<br>• Text: Century 21 Advance Accounting, Seventh Edition<br>• 2009<br>• Student working papers<br>• Software: Automated Accounting 8.0 or latest version | • Homework assignments<br>  • Chapter accounting terms<br>  • Chapter questions<br>  • Accounting application problems<br>• Chapter test – theory and application test<br>• Computer scored automated accounting application problems<br>**Remediation:**<br>• Recycling problem<br>• Journalizing transaction for starting a corporation, paying dividends, and preparing a balance sheet<br>**Enrichment:**<br>• Challenge problem<br>• Journalizing business transactions for a corporation |
| B. Starting a Corporation<br>• Selling common/preferred stock<br>• Recording organization costs | • Record and post accounting entries for sale of stock | | |
| C. Accounting for Stock Subscriptions<br>• Receipt of a stock subscription<br>• Receipt of cash from subscription<br>• Issuance of stock subscribed | • Record and post accounting entries for incurred organization costs | • Student template advance disk<br>• Spreadsheet template<br>• Chapter problem transparencies | |
| D. Accounting for the Payment of Dividends<br>• Date of declaration<br>• Date of record<br>• Date of payment | • Record and post accounting entries related to the payment of corporate dividends | | |

## Business Education Planned Course: Accounting III

Unit: **Acquiring Additional Capital for a Corporation**

Content Standard: **Understanding and recording accounting entries associated with the acquisition of additional capital for a corporation.**

| Course Content | Student Performance | Resources | Assessments |
|---|---|---|---|
| A. Identify, Understand, and Use Terms Related to Acquiring of Additional Capital for a Corporation<br>• Discount on capital stock<br>• Treasury stock<br>• Corporate bonds<br>• Bond sinking fund<br>• Serial bonds<br><br>B. Sale of Preferred Stock<br>• At par value<br>• For more/less than par value<br>• For assets other than cash<br><br>C. Sale of Common Stock<br>• With no par value<br>• With a stated value<br><br>D. Treasury Stock<br>• Purchase of treasury stock<br>• Sale of treasury stock at or less than cost<br><br>E. Accounting for Corporate Bonds<br>• Sale of bond issue<br>• Payment of interest<br>• Establishing a bond | • Define and use accounting terms related to the acquiring of additional capital for a corporation<br><br>• Journalize/post accounting entries for sale of preferred stock under different circumstances<br>• Journalize/post accounting entries for sale of preferred stock under different circumstances<br>• Journalize and post accounting entries for sale of common stock with or without an attached value<br><br>• Journalize and post accounting entries associated with the purchase and sale of treasury stock<br><br>• Journalize and post accounting entries related to the acquiring of additional capital from a bond issue | • Accounting masters<br>• Cash receipts journal<br>• Cash payments journal<br>• General ledger accounts<br><br>• Text: Century 21 Advance Accounting, Seventh Edition<br><br>• Student working papers<br><br>• Software: Automated Accounting 8.0 or latest version<br><br>• Student template advance disk<br><br>• Spreadsheet template<br><br>• Chapter problem transparencies | • Homework assignments<br>• Chapter accounting terms<br>• Chapter questions<br>• Accounting application problems<br><br>• Chapter test – theory and application test<br><br>• Computer scored automated accounting application problems<br><br>**Remediation:**<br>• Recycling problem<br>• Journalizing stocks and bonds transactions<br><br>**Enrichment:**<br>• Challenge problem<br>• Journalizing stock and bond business transactions |

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| sinking fund<br>• Retirement of bond issue | | | |

## Business Education Planned Course: Accounting III

Unit: **Financial Analysis and Reporting for a Corporation**

Content Standard: **Correctly complete the various accounting tasks needed for financial analysis and reporting of a corporation at end of fiscal period.**

| Course Content | Student Performance | Resources | Assessments |
|---|---|---|---|
| A. Identify, Understand, and Use Accounting Terms Related Financial Analysis/Reporting of a Corporation<br>• Amortization<br>• Earnings per share<br>• Price-earnings ration<br>• Equity per share | • Define and use accounting terms related to the financial analysis and reporting of a corporation | • Accounting masters<br>  • Eight column worksheet<br>  • An Income statement<br>  • A statement of stockholders' equity<br>  • The balance sheet<br>  • General journal<br>• Text: Century 21 Advance Accounting, Seventh Edition 2009<br>• Student working papers<br>• Software: Automated Accounting 8.0 or latest version | • Homework assignments<br>  • Chapter accounting terms<br>  • Chapter questions<br>  • Accounting application problems<br>• Chapter test – theory and application test<br>• Computer scored automated accounting application problems |
| B. The Corporate Worksheet<br>• Organizational cost adjustment<br>• Calculation of federal income taxes<br>• Income tax adjustment<br>• Calculating net income/loss | • Prepare and complete a corporate worksheet with adjustments for organization costs and Fed. Income tax expense | | |
| C. The Corporate Income Statement | • Prepare and complete an income statement with component percentages<br>• Prepare a complete a statement of stockholders' equity | • Student template advance disk<br>• Spreadsheet template | **Remediation:**<br>• Recycling problem<br>• Preparing end-of-fiscal period work for a corporation |
| D. The Balance Sheet | • Prepare and complete a balance sheet for a corporation | • Chapter problem transparencies | **Enrichment:**<br>• Challenge problem<br>• U.S. Corporation income tax return |
| E. Recording Adjusting Entries | • Journalize the adjusting entries | | |
| G. Recording Closing Entries | • Journalize the closing | | |

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| | entries | | |