

LEOLA SCHOOL DISTRICT 44-2 CURRICULUM MAP

Minimum Expectations Template

LEOLA SCHOOL DISTRICT CURRICULUM MAPPING EXPECTATIONS

All teachers will maintain a curriculum map aligned to South Dakota state content standards using the district template. Maps will identify standards by unit and timeframe and will be reviewed annually to ensure alignment, coherence, and completeness.

Purpose: This statement provides clarity and consistency across the district. It communicates shared expectations while allowing professional flexibility in instructional methods, ensuring alignment without limiting teacher autonomy.

SECTION 1: COURSE/GRADE IDENTIFICATION

Purpose: This section clarifies the instructional context so curriculum planning stays consistent across grade levels, courses, and years. It helps ensure that students experience a coherent progression of learning regardless of teacher assignment or scheduling changes.

School: Leola High School

Content Area: Finance

Grade Level or Course Title: Accounting I

Instructor(s): Mr. Trevor Van Tilburg

School Year: 2025-2026

SECTION 2: CURRICULUM MAP OVERVIEW

Purpose: This overview captures the big picture of the course or grade level. It helps teachers understand how their instruction fits within the broader K–12 learning progression and keeps planning focused on long-term outcomes rather than isolated units.

Purpose of the Course: Accounting I introduces students to the principles and practices of financial recordkeeping used in business and industry. As the first course in the Accounting pathway within the Finance career cluster, instruction emphasizes the accounting cycle, financial transactions, and preparation of financial statements, preparing students for advanced accounting coursework and postsecondary career pathways in finance and business.

SECTION 3: CURRICULUM MAP BY UNIT

Purpose: This section supports intentional planning by identifying what is taught, when it is taught, and which state standards are addressed. It helps teachers pace instruction realistically, prioritize essential content, and ensure all required standards are taught within the school year.

Minimum Expectations for this Section:

- Standards must be listed by official SD code and language
- Timeframes must be approximate but realistic
- Every applicable standard must appear at least once
- Units must be sequenced logically

Unit/Timeframe	Week	Instructional Focus (What Students Learn)	South Dakota State Content Standards Covered During Unit/Timeframe
Unit 1/August 19-22	1	Introduction to accounting; purpose of accounting in business	A 1.1
Unit 1/August 25-28	2	Accounting careers; role of accounting in decision-making	A 1.1
Unit 1/September 2-5	3	Types of business ownership (sole proprietorship, partnership, corporation)	A 1.2
Unit 1/September 8-12	4	Cash management basics; banking documents and controls	A 1.3
Unit 2/September 15-19	5	The accounting equation; assets, liabilities, owner's equity	A 2.2
Unit 2/September 22-26	6	Analyzing and categorizing financial transactions	A 2.1
Unit 2/Sept. 29-Oct. 2	7	Debit and credit rules; double-entry accounting	A 2.2
Unit 2/October 6-10	8	Journalizing business transactions	A 2.1, A 2.2
Unit 3/October 14-17	9	Posting journal entries to the general ledger	A 2.3
Unit 3/October 20-24	10	Posting to subsidiary ledgers; account balances	A 2.3
Unit 3/October 27-31	11	Preparing and analyzing a trial balance	A 2.3
Unit 3/November 3-7	12	Correcting errors; review of posting and trial balance	A 2.3
Unit 4/November 10-14	13	Internal controls and cash management procedures	A1.3
Unit 4/November 17-21	14	Payroll concepts; gross pay, deductions, net pay	A 2.4
Unit 4/November 24-25	15	Recording payroll transactions	A 2.4
Unit 4/December 1-5	16	Employer payroll taxes and payroll reporting	A 2.4
Unit 5/December 8-12	17	End-of-period adjustments	A 3.1
Unit 5/December 15-19	18	Completing an accounting worksheet	A 3.1
Unit 5/January 5-9	19	Analyzing worksheet results; net income or loss	A 3.1
Unit 6/January 12-16	20	Preparing an income statement	A 3.2
Unit 6/January 20-23	21	Preparing a balance sheet	A3.2
Unit 6/January 26-30	22	Interpreting financial statements for decision-making	A 3.2
Unit 7/February 2-6	23	Differences between service and merchandising businesses	A 1.2

Unit 7/February 9-13	24	Purchases and sales transactions for merchandising businesses	A 2.1
Unit 7/February 17-20	25	Journalizing and posting merchandising transactions	A 2.1, A 2.3
Unit 7/February 23-26	26	Adjustments and worksheet for merchandising businesses	A 3.1
Unit 8/March 2-6	27	Financial statements for merchandising businesses	A 3.2
Unit 8/March 9-13	28	Analyzing merchandising financial statements	A 3.2
Unit 9/March 16-18	29	Review of accounting cycle (analysis through statements)	A 2.1, A 2.2, A 2.3, A 2.4, A 3.1, A 3.2
Unit 9/March 23-27	30	Applied accounting practice and problem-solving	A 2.1, A 2.2, A 2.3, A 2.4, A 3.1, A 3.2
Unit 10/March 30-April 2	31	Capstone project setup: business scenario and transactions	A 1.1, A 1.2, A 1.3, A 2.1, A 2.2, A 2.3, A 2.4, A 3.1, A 3.2
Unit 10/April 7-10	32	Completing full accounting cycle for capstone	A 2.1, A 2.2, A 2.3, A 2.4, A 3.1
Unit 10/April 13-17	33	Preparing and interpreting financial statements	A 3.2
Unit 10/April 20-24	34	Presenting accounting results and business analysis	A 1.1, A 3.2
Unit 11/April 27-May 1	35	Comprehensive review of Accounting I concepts	A 1.1, A 1.2, A 1.3, A 2.1, A 2.2, A 2.3, A 2.4, A 3.1, A 3.2
Unit 11/May 4-8	36	Comprehensive review of Accounting I concepts	A 1.1, A 1.2, A 1.3, A 2.1, A 2.2, A 2.3, A 2.4, A 3.1, A 3.2
Unit 11/May 11-12	37	Final assessment and reflection on career pathways	A 1.1

SECTION 4: INSTRUCTIONAL COHERENCE AND PROGRESSION

Purpose: This section helps teachers articulate how learning builds over time. By identifying progression across units, teachers can avoid unnecessary repetition, strengthen conceptual understanding, and intentionally increase rigor as the year progresses.

How does instruction progress across the year?

Explanation: Instruction is intentionally sequenced to align with the South Dakota Accounting I course standards within the Finance career cluster. Early units focus on understanding the role of accounting in business, types of business ownership, and foundational cash management concepts. Instruction then progresses through the accounting cycle, including analyzing transactions, journalizing, posting to ledgers, and payroll procedures. Later units emphasize higher-level application by completing accounting worksheets and preparing and interpreting formal financial statements, increasing rigor and independence as students apply skills to authentic business scenarios.

SECTION 5: MAINTENANCE AND REVIEW

Purpose: This section establishes a shared process for reviewing and refining curriculum over time. It ensures teachers are not working in isolation and that curriculum decisions are revisited collaboratively to address gaps, improve pacing, and respond to student learning needs.

How is alignment to state standards maintained and reviewed?

Check all that apply and add brief clarification if needed:

- Annual educator review of curriculum map
- PLC review of standards coverage
- Administrative review of maps
- If gaps are identified, review process resets

Clarification (if needed): The Accounting I curriculum map is reviewed annually through educator collaboration, PLC review of standards coverage, and administrative oversight. All South Dakota Accounting I course standards are cross-checked during development and annual review to ensure alignment and completeness. When gaps or overlaps are identified, the review process resets and revisions are made collaboratively to maintain full standards coverage and instructional coherence

SECTION 6: EVIDENCE OF USE

Purpose: This section reinforces that curriculum maps are working tools used for planning, collaboration, and reflection. It documents how the map supports instruction, PLC conversations, and instructional decision-making throughout the year.

How is this map used to guide instruction?

Explanation: Teachers use this curriculum map to guide unit planning, pacing, and instructional decision-making throughout the course. The map is referenced during PLC discussions to monitor student progress, adjust instruction, and ensure alignment to South Dakota Accounting I standards within the Finance career cluster.