INTRODUCTION TO ACCOUNTING	
CURRICULUM/CONTENT AREA	**COURSE LENGTH**
Business	*1 Term*
GRADE LEVEL	**DATE LAST REVIEWED**
9-12	*2023*
PREREQUISITE(s) ***if applicable***	**BOARD APPROVAL DATE**
none	*9/10/24*
PRIMARY RESOURCE ***if applicable***	
Approved resource: College Accounting 12/2015 by McGraw Hill has been discontinued. *Recommended new resource: College Accounting, Sixteenth Edition by McGraw Hill*	

DESIRED RESULTS

COURSE DESCRIPTION AND PURPOSE

Accounting is the key to opening the door to the business world and is often called the "language of business." In addition, accounting is essential in many government occupations and is pivotal to comprehending one's personal finances. Understanding how accounting data is accumulated through a double-entry procedure and how that data is utilized are a sampling of important outcomes of this course. Accounting careers and becoming a CPA will also be discussed. This is an important college preparatory course for students planning to major in any area of business.

ENDURING UNDERSTANDINGS *Students will understand that...*	**ESSENTIAL QUESTIONS** *Students will keep considering...*
Creativity, innovation, and critical thinking are essential for success in a technologically advanced world.	Why is creativity and innovation important? How is creativity and innovation used in [name of career pathway]?
	How do teams efficiently and effectively solve problems in an increasingly complex world?
	What strategies and processes can I use to become a more effective creator, thinker and problem solver?
The ability to communicate and collaborate with people with diverse backgrounds and perspectives is key to participation in a global economic society.	Why is communication and collaboration important? How do positive work behaviors and personal qualities impact communication and collaboration?
	What is effective teamwork? What strategies can I use/teams use to work better together? How can perspectives and experiences of a diverse group develop innovative solutions to a given problem?
Career and technical education provides pathways to high-demand, high-wage career opportunities, and personal fulfillment.	Why is career and life readiness important? What jobs and careers are available to meet individual and societal needs locally, regionally, and nationally?
	How might technical knowledge and skills influence one's employability and advancement opportunities within various work settings?
	What are employability skills? How do I prepare myself for a career that is in demand now and in 5, 10, or 20 years from now?

PRIORITY CAREER & TECHNICAL STANDARDS

Students will be skilled at...

Creativity, Critical Thinking, Communication and Collaboration

4C2: Students will formulate and defend judgments and decisions by employing critical thinking skills.

a: I develop effective resolutions for a given problem, decision or opportunity using available information.

b: I develop and implement a resolution for a new situation using personal knowledge and experience.

Career Development

CD4: Students will identify and apply employability skills.

a: I identify and demonstrate positive work behaviors and personal qualities needed to be employable.

b: I demonstrate skills related to seeking and applying for employment to find and obtain a desired job.

c: I identify and exhibit traits for retaining employment.

d: I develop positive relationships with others.

Information, Media, Technology

IMT1: Students will access, interpret and evaluate information from a variety of sources in order to inform and support premises, arguments, decisions, ideas and initiatives.

a: I choose appropriate sources of data and information for a given purpose.
b: I determine the relevance, validity and timeliness of data and information.
c: I select relevant information necessary for making decisions and solving problems
d: I apply data and information to communicate ideas and create new opportunities.

PRIORITY CONTENT STANDARDS

Students will know...

Standard: BIT.BC1: Students will communicate in a clear, concise, accurate and courteous manner on personal and professional levels.

Standard: BIT.BC4: Students will locate, assess and use information from a variety of print and digital sources.

Standard: BIT.GB1: Students will analyze the impact of the global business environment on business, consumers and economies.

Potential INDUSTRY-RECOGNIZED CREDENTIALS (IRCs) Opportunties associated with the course	Potential WORK BASED LEARNING (WBL) opportunities associated with the course
QuickBook certification	NA
Potential DUAL CREDIT Opportunties associated with the course	
NA	

THE ROLE OF ACCOUNTING		
STAGE 1: Desired Unit Results What will students understand as a result of the unit?		**STAGE 2: Assessment Evidence** By what criteria will performances of understanding be assessed? Through what authentic performance tasks will students demonstrate the desired unit results?
ESSENTIAL QUESTION (s) What thought-provoking questions will foster inquiry, understanding, and transfer of learning?		**Success Criteria with Standards** The criteria for evaluating performance on standards is constant.
Why is career and life readiness important? What jobs and careers are available to meet individual and societal needs locally, regionally, and nationally?		CTE standards-based Rubric: Throughout course, students and teachers use rubric for communication of success criteria, reflection, goal setting, and feedback.
How might technical knowledge and skills influence one's employability and advancement opportunities within various work settings?		
What are employability skills? How do I prepare myself for a career that is in demand now and in 5, 10, or 20 years from now?		
PRIORITY CAREER & TECHNICAL STANDARDS & Learning Targets		**Performance Tasks Options/ Assessment Strategies by Standard** Students may be given options to show their learning in varied ways.
Creativity, Critical Thinking, Communication and Collaboration **4C2: Students will formulate and defend judgments and decisions by employing critical thinking skills.**		
a: I develop effective resolutions for a given problem, decision or opportunity using available information.	4C2.a.11.h: I can determine the information needed to address an identified problem.	Given authentic problems, students will identify key ideas and details to address an identified problem..
b: I develop and implement a resolution for a new situation using personal knowledge and experience.	4C2.b.5.h: I can apply past experience to develop a course of action for a new situation.	**Organizational Chart (Accounting Equation)** Students interepret accounting transactions and input results into the accounting equation
Career Development **CD4: Students will identify and apply employability skills.**		
a: I identify and demonstrate positive work behaviors and personal qualities needed to be employable.	CD4.a.6.h: I can evaluate how selfdiscipline, self-worth, positive attitude and integrity displayed in a work situation affect employment status.	
	CD4.a.7.h: I can assess how flexibility and willingness to learn new knowledge and skills affect employment status.	
	CD4.a.8.h: I can apply communication strategies when adapting to a culturally diverse environment.	
	CD4.a.9.h: I can use positive workqualities typically desired in each of the career cluster's pathways.	
	CD4.a.10.h: I can manage work roles and responsibilities to balance them with other life roles and responsibilities.	
b: I demonstrate skills related to seeking and applying for employment to find and obtain a desired job.	CD4.b.5.h: I can use multiple resources to locate job opportunities.	One pager- Students will research different career opportunities in accounting and identify key employability skills.
	CD4.b.6.h: I can prepare a resume, cover letter, employment application.	
	CD4.b.7.h: I can employ critical thinking and decision-making skills to exhibit qualifications to a potential employer in an interview.	
c: I identify and exhibit traits for retaining employment.	CD4.c.4.h: I can model behaviors that demonstrate reliability and dependability.	
	CD4.c.5.h: I can maintain appropriate dress and behavior for the job to contribute to a safe and effective workplace/jobsite.	
	CD4.c.6.h: I can complete required employment forms and documentation.	
	CD4.c.7.h: I can summarize key activities necessary to retain a job in an industry.	
d: I develop positive relationships with others.	CD4.d.5.h: I can participate in cocurricular and community activities to enhance the school experience.	After engaging with guest speakers (CPA, general accountant, small business owner, etc)- students will journal/quick write on importance of positive relationships in the workplace.
	CD4.d.6.h: I can evaluate the best method to assist co-workers in accomplishing goals and tasks.	
	CD4.d.7.h: I can examine the skills required to enable students to successfully transition to postsecondary opportunities.	
	CD4.d.8.h: I can use a systematic approach to academic and career planning for students to achieve their learning, socio-cultural and work goals.	
Information, Media, Technology **IMT1: Students will access, interpret and evaluate information from a variety of sources in order to inform and support premises, arguments, decisions, ideas and initiatives.**		
a: I choose appropriate sources of data and information for a given purpose.	IMT1.a.6.h: I can justify the selection of various information sources for a given purpose.	Classroom discussion
	IMT1.a.7.h: I can explain the level of objectivity for a given source of information.	
	IMT1.a.8.h: I can model how raw data can be applied differently to support opposing arguments or premises.	
b: I determine the relevance, validity and timeliness of data and information.	IMT1.b.7.h: I can use raw data and information appropriately to support an argument, idea or initiative.	Given authenic problem sets, students will demonstrate understanding on application of the basic accounting equation
	IMT1.b.8.h: I can compare and contrast validity of information from electronic and non-electronic sources.	
	IMT1.b.9.h: I can defend a position or decision using relevant, valid and timely data and information.	

c: I select relevant information necessary for making decisions and solving problems	IMT1.c.5.h: I can defend a solution or conclusion using appropriate data and information.	
	IMT1.c.6.h: I can interpret and select appropriate information to develop a resolution for a given situation.	
d: I apply data and information to communicate ideas and create new opportunities.	IMT1.d.6.h: I can defend a proposal for a new product or service based on data and information analysis.	
	IMT1.d.7.h: I can synthesize data and information from multiple sources to identify new trends.	One pager- Students will research different career opportunities in accounting
	IMT1.d.8.h: I can manage and share stored data and information for a specific purpose.	
PRIORITY CONTENT STANDARDS & Learning Targets		**Performance Tasks Options/ Assessment Strategies by Standard** Students may be given options to show their learning in varied ways.
Standard: BIT.AF1: Students will apply generally accepted accounting principles while performing the functions of the accounting cycle.		application of the basic accounting equation
AF1.b: I can analyze the effects of changes in assets. **AF1.c: I can analyze the effects of changes in liabilities.** **AF1.d: I can analyze the effects of changes in owner's equity.** **AF1.a: I CAN Identify current structures and regulations affecting accounting principles and their effects on businesses.**	I can define assets and liabilities I can list and deffine various assets and liablities I can how revenue is earned and expenses are incurred I can describe how current events impact the accounting profession. I can describe and explain the conceptual framework of accounting and generally accepted accounting principles (GAAP) and assumptions.	One pager Classroom discussion Guest speakers (CPA, general accountant, small business owner, etc) Unit practice problems Organizational Chart-basic accounting equation Personality reflection
GUIDING UNIT QUESTIONS Using Costas Level of Thinking, what questions will hook and hold students so that they develop a deep understanding of the desired results? The guiding questions are more topic-specific to the particular unit. They guide the exploration of the essential questions and rigor of the standards. This may include questions that guide project based/ problem based learning	**STRATEGIES/ACTIVITIES** What learning strategies and experiences will authentically engage students so that they gain understanding the desired results? This includes strategies and activities that help learners acquire targeted knowledge and skills, make meaning of important ideas, and transfer their learning to new situations. Consider how the learning will be tailored and flexible to address the interests and learning styles of all students.	**RESOURCES/MATERIALS** This includes an applicable textbooks, software, industry recognized certification software/tools, subcriptions (such asPLTW), etc.
What is the role of an accountant?	Focus note-taking	Optional Community speakers
What are the forms of business organizations?	One pager-career exploration	Virtual Business/Knowledge Matters: Accounting
What are the pros & cons of the different forms of business ownership?	Building academic language & vocabulary	McGraw Hill Textbook
Differentiate the types of business operations (service, manufacturing, retail)	**Organizational Chart (Accounting Equation)** Students interepret accounting transactions and input results into the accounting equation	McGraw Hill Connect Software
Demonstrate the effect of business transactions on assets, liabilities, owner's equity	Unit Practice Problems	
	Chapter Review Guides	

Unit 2: Business Transactions

STAGE 1: Desired Unit Results *What will students understand as a result of the unit?*		**STAGE 2: Assessment Evidence** *By what criteria will performances of understanding be assessed? Through what authentic performance tasks will students demonstrate the desired unit results?*
ESSENTIAL QUESTION (s) *What thought-provoking questions will foster inquiry, understanding, and transfer of learning?*		**Success Criteria with Standards** *The criteria for evaluating performance on standards is constant.*
How might technical knowledge and skills influence one's employability and advancement opportunities within various work settings?		CTE standards-based Rubric: Throughout course, students and teachers use rubric for communication of success criteria, reflection, goal setting, and feedback.
PRIORITY CAREER & TECHNICAL STANDARDS & Learning Targets		**Performance Tasks Options/ Assessment Strategies by Standard** *Students may be given options to show their learning in varied ways.*
Creativity, Critical Thinking, Communication and Collaboration **4C2: Students will formulate and defend judgments and decisions by employing critical thinking skills.**		
a: I develop effective resolutions for a given problem, decision or opportunity using available information.	4C2.a.11.h: I can determine the information needed to address an identified problem.	*T-Chart* *Students will use t-charts to analyze business transactions into debit & credit parts*
	4C2.a.12.h: I can contrast the benefits and drawbacks of various proposed resolutions to a given situation.	
	4C2.a.13.h: I can predict how an action could result in unintended consequences, both positive and negative.	
	4C2.a.14.h: I can analyze the impact of a decision using a systems thinking model.	
b: I develop and implement a resolution for a new situation using personal knowledge and experience.	4C2.b.5.h: I can apply past experience to develop a course of action for a new situation.	
	4C2.b.6.h: I can use existing knowledge to develop a resolution for a new situation, problem or opportunity.	
Information, Media, Technology **IMT1: Students will access, interpret and evaluate information from a variety of sources in order to inform and support premises, arguments, decisions, ideas and initiatives.**		
a: I choose appropriate sources of data and information for a given purpose.		
	IMT1.a.8.h: I can model how raw data can be applied differently to support opposing arguments or premises.	*T-Chart* *Students will use t-charts to analyze business transactions into debit & credit parts*
b: I determine the relevance, validity and timeliness of data and information.	IMT1.b.7.h: I can use raw data and information appropriately to support an argument, idea or initiative.	
SUPPORTING STANDARDS AND LEARNING TARGETS		
Standard: BIT.AF1: Students will apply generally accepted accounting principles while performing the functions of the accounting cycle.		*Given authentic problem sets, students will analyze the effects of transactions on the accounting equation*
AF1.d: I can analyze the effects of changes in owner's equity.	I can explain how revenue is earned. I can explain how expenses are incurred.	

Stage 3: Learning Activities

A brief summary of the key learning activities- How will students build knowledge & develop skills? How will learning be relevant, accessible, and engaging? How will the learning unfold in a natural flow?

GUIDING UNIT QUESTIONS *Using Costas Level of Thinking, what questions will hook and hold students so that they develop a deep understanding of the desired results? The guiding questions are more topic-specific to the particular unit. They guide the exploration of the essential questions and rigor of the standards. This may include questions that guide project based/ problem based learning*	**STRATEGIES/ACTIVITIES** *What learning strategies and experiences will authentically engage students so that they gain understanding the desired results? This includes strategies and activities that help learners acquire targeted knowledge and skills, make meaning of important ideas, and transfer their learning to new situations. Consider how the learning will be tailored and flexible to address the interests and learning styles of all students.*	**RESOURCES/MATERIALS** *This includes an applicable textbooks, software, industry recognized certification software/tools, subcriptions (such asPLTW), etc.*
Can you explain the organization of a Chart of Accounts?	T Charts	Optional Community speakers Virtual Business/Knowledge Matters: Accounting McGraw Hill Textbook McGraw Hill Connect Software
Are you able to use t charts to analyze business transactions?	Chapter study guides	
What are the temporary capital accounts?	Review Games-Accounting Bingo	
What is the effect permament & temporary accounts have on owner's equity?	Chapter Review Problems	
What are the rules of debits & credits for various accounts?	Unit practice problems	
	Building academic language and vocabulary	
1. Can I complete and explain the purpose of the various steps of the accounting cycle?		
2. Am I able to apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's equity?		
3. Can I apply the rules of debits and credits to different accounts?		

4. Can I explain the difference between permanent and temporary accounts?		
5. Am I able to explain the purpose of the financial statements (Income Statement, Statement of Changes in OE, Balance Sheet)?		
6. Can I explain the relationship between the income summary account and the capital account? 7. Can I reconcile accounts?		

GENERAL JOURNAL AND GENERAL LEDGER		
STAGE 1: Desired Unit Results *What will students understand as a result of the unit?*		**STAGE 2: Assessment Evidence** *By what criteria will performances of understanding be assessed? Through what authentic performance tasks will students demonstrate the desired unit results?*
ESSENTIAL QUESTION (s) *What thought-provoking questions will foster inquiry, understanding, and transfer of learning?*		**Success Criteria with Standards** *The criteria for evaluating performance on standards is constant.*
How might technical knowledge and skills influence one's employability and advancement opportunities within various work settings?		CTE standards-based Rubric: Throughout course, students and teachers use rubric for communication of success criteria, reflection, goal setting, and feedback.
PRIORITY CAREER & TECHNICAL STANDARDS & Learning Targets		**Performance Tasks Options/ Assessment Strategies by Standard** *Students may be given options to show their learning in varied ways.*
Creativity, Critical Thinking, Communication and Collaboration **4C2: Students will formulate and defend judgments and decisions by employing critical thinking skills.**		
a: I develop effective resolutions for a given problem, decision or opportunity using available information.	4C2.a.11.h: I can determine the information needed to address an identified problem.	
	4C2.a.12.h: I can contrast the benefits and drawbacks of various proposed resolutions to a given situation.	
	4C2.a.13.h: I can predict how an action could result in unintended consequences, both positive and negative.	
	4C2.a.14.h: I can analyze the impact of a decision using a systems thinking model.	*Students will use a general journal to record business transactions*
	4C2.a.15.h: I can determine the best resolution for a problem, decision or opportunity based on given criteria.	
	C2.a.16.h: I can defend an action taken or a decision implemented.	
b: I develop and implement a resolution for a new situation using personal knowledge and experience.	4C2.b.5.h: I can apply past experience to develop a course of action for a new situation.	*Given authentic problem sets, students will analyze the effects of transactions on the accounting equation*
	4C2.b.6.h: I can use existing knowledge to develop a resolution for a new situation, problem or opportunity.	
Career Development **CD4: Students will identify and apply employability skills.**		
a: I identify and demonstrate positive work behaviors and personal qualities needed to be employable.	CD4.a.6.h: I can evaluate how selfdiscipline, self-worth, positive attitude and integrity displayed in a work situation affect employment status.	
	CD4.a.7.h: I can assess how flexibility and willingness to learn new knowledge and skills affect employment status.	
	CD4.a.8.h: I can apply communication strategies when adapting to a culturally diverse environment.	
	CD4.a.9.h: I can use positive workqualities typically desired in each of the career cluster's pathways.	
	CD4.a.10.h: I can manage work roles and responsibilities to balance them with other life roles and responsibilities.	
b: I demonstrate skills related to seeking and applying for employment to find and obtain a desired job.	CD4.b.5.h: I can use multiple resources to locate job opportunities.	
	CD4.b.6.h: I can prepare a resume, cover letter, employment application.	
	CD4.b.7.h: I can employ critical thinking and decision-making skills to exhibit qualifications to a potential employer in an interview.	
c: I identify and exhibit traits for retaining employment.	CD4.c.4.h: I can model behaviors that demonstrate reliability and dependability.	
	CD4.c.5.h: I can maintain appropriate dress and behavior for the job to contribute to a safe and effective workplace/jobsite.	
	CD4.c.6.h: I can complete required employment forms and documentation.	
	CD4.c.7.h: I can summarize key activities necessary to retain a job in an industry.	
d: I develop positive relationships with others.	CD4.d.5.h: I can participate in cocurricular and community activities to enhance the school experience.	
	CD4.d.6.h: I can evaluate the best method to assist co-workers in accomplishing goals and tasks.	
	CD4.d.7.h: I can examine the skills required to enable students to successfully transition to postsecondary opportunities.	
	CD4.d.8.h: I can use a systematic approach to academic and career planning for students to achieve their learning, socio-cultural and work goals.	*Students will use manual & computerized accounting systems to record general journal transactions*
Information, Media, Technology **IMT1: Students will access, interpret and evaluate information from a variety of sources in order to inform and support premises, arguments, decisions, ideas and initiatives.**		
a: I choose appropriate sources of data and information for a given purpose.	IMT1.a.6.h: I can justify the selection of various information sources for a given purpose.	
	IMT1.a.7.h: I can explain the level of objectivity for a given source of information.	
	IMT1.a.8.h: I can model how raw data can be applied differently to support opposing arguments or premises.	
b: I determine the relevance, validity and timeliness of data and information.	IMT1.b.7.h: I can use raw data and information appropriately to support an argument, idea or initiative.	
	IMT1.b.8.h: I can compare and contrast validity of information from electronic and non-electronic sources.	*Students will use Excel/Google sheets to prepare general journal entries & post transactions to a general journal*

	IMT1.b.9.h: I can defend a position or decision using relevant, valid and timely data and information.	
c: I select relevant information necessary for making decisions and solving problems	IMT1.c.5.h: I can defend a solution or conclusion using appropriate data and information.	
	IMT1.c.6.h: I can interpret and select appropriate information to develop a resolution for a given situation.	
d: I apply data and information to communicate ideas and create new opportunities.	IMT1.d.6.h: I can defend a proposal for a new product or service based on data and information analysis.	
	IMT1.d.7.h: I can synthesize data and information from multiple sources to identify new trends.	
	IMT1.d.8.h: I can manage and share stored data and information for a specific purpose.	
PRIORITY CONTENT STANDARDS & Learning Targets		**Performance Tasks Options/ Assessment Strategies by Standard** *Students may be given options to show their learning in varied ways.*
Standard: BIT.BC1: Students will communicate in a clear, concise, accurate and courteous manner on personal and professional levels.		
Standard: BIT.BC4: Students will locate, assess and use information from a variety of print and digital sources.		*Manual & Computerized general journal & General ledger to journalize & post business transactions*
Standard: BIT.GB1: Students will analyze the impact of the global business environment on business, consumers and economies.		
SUPPORTING STANDARDS AND LEARNING TARGETS		**Performance Tasks Options/ Assessment Strategies by Standard** *Students may be given options to show their learning in varied ways.*
Standard: BIT.AF1: Students will apply generally accepted accounting principles while performing the functions of the accounting cycle.	**AF1.b.4.h:** I can journalize and post accounts receivable transactions. **AF1.c.4.h: I can journalize and post accounts payable transactions.** **AF1.d.5.h: I can journalize and post transactions related to equity accounts.** **AF2.a.8.h: Prepare a trial balance to check the accuracy of a ledger.**	*Students have the ability to use electronic general journals & ledgers to analyze business transactions. (Google Sheets/Excel spreadsheets)*
Stage 3: Learning Activities *A brief summary of the key learning activities- How will students build knowledge & develop skills? How will learning be relevant, accessible, and engaging? How will the learning unforld in a natural flow?*		
GUIDING UNIT QUESTIONS *Using Costas Level of Thinking, what questions will hook and hold students so that they develop a deep understanding of the desired results? The guiding questions are more topic-specific to the particular unit. They guide the exploration of the essential questions and rigor of the standards. This may include questions that guide project based/ problem based learning*	**STRATEGIES/ACTIVITIES** *What learning strategies and experiences will authentically engage students so that they gain understanding the desired results? This includes strategies and activities that help learners acquire targeted knowledge and skills, make meaning of important ideas, and transfer their learning to new situations. Consider how the learning will be tailored and flexible to address the interests and learning styles of all students.*	**RESOURCES/MATERIALS** *This includes an applicable textbooks, software, industry recognized certification software/tools, subcriptions (such asPLTW), etc.*
Identify examples of source documents	Review games-Accounting Monopoly	Optional Community speakers Virtual Business/Knowledge Matters: Accounting McGraw Hill Textbook McGraw Hill Connect Software
Can you interpret a source document?	Building academic language and vocabulary	
Using a general journal, can you journalize a transaction into debit & credit parts.	Business Simulation problems. Students will apply the steps of the accounting cycle to a real-life application	Google Sheets/Microsoft Excell
Can you post information from the general journal to the general ledger?		
Deomonstrate the ability to calculate up-to-date balances in the general ledger		
Prove that debits equal credits by preparing a trial balance.		
I am able to interpret the effects of various transactions using the general journal		
1. Can I complete and explain the purpose of the various steps of the accounting cycle? 2. Am I able to apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's eq		

UNIT 4 WORKSHEET AND FINANCIAL STATEMENTS		
STAGE 1: Desired Unit Results *What will students understand as a result of the unit?*		**STAGE 2: Assessment Evidence** *By what criteria will performances of understanding be assessed? Through what authentic performance tasks will students demonstrate the desired unit results?*
ESSENTIAL QUESTION (s) *What thought-provoking questions will foster inquiry, understanding, and transfer of learning?*		**Success Criteria with Standards** *The criteria for evaluating performance on standards is constant.*
What strategies and processes can I use to become a more effective creator, thinker and problem solver? What are employability skills? How do I prepare myself for a career that is in demand now and in 5, 10, or 20 years from now?		CTE standards-based Rubric: Throughout course, students and teachers use rubric for communication of success criteria, reflection, goal setting, and feedback.
PRIORITY CAREER & TECHNICAL STANDARDS & Learning Targets		**Performance Tasks Options/ Assessment Strategies by Standard** *Students may be given options to show their learning in varied ways.*
Creativity, Critical Thinking, Communication and Collaboration **4C2: Students will formulate and defend judgments and decisions by employing critical thinking skills.**		
	4C2.a.13.h: I can predict how an action could result in unintended consequences, both positive and negative.	***Ratio Analysis*** *Student will measure the relationship between 2 or more components of a financial statement.*
	4C2.a.14.h: I can analyze the impact of a decision using a systems thinking model.	***Financial Statements*** *Students will create and evaluate the flow of information between statements by creating them in a systematic order*
	4C2.a.15.h: I can determine the best resolution for a problem, decision or opportunity based on given criteria.	***Ratio Analysis*** *Student will measure the relationship between 2 or more components of a financial statement.*
c: I identify and exhibit traits for retaining employment.	CD4.c.4.h: I can model behaviors that demonstrate reliability and dependability.	***Corporate Accounting Scandal Presentation*** *Students will research and present information on a company that has been guilty of an accounting scandal.*
Information, Media, Technology **IMT1: Students will access, interpret and evaluate information from a variety of sources in order to inform and support premises, arguments, decisions, ideas and initiatives.**		
a: I choose appropriate sources of data and information for a given purpose.	IMT1.a.6.h: I can justify the selection of various information sources for a given purpose.	***Corporate Accounting Scandal Presentation*** *Students will research and present information on a company that has been guilty of an accounting scandal.*
	IMT1.b.8.h: I can compare and contrast validity of information from electronic and non-electronic sources.	***Financial Statments*** *Students will create financial statements manually and with a spreadsheet program.*
	IMT1.b.9.h: I can defend a position or decision using relevant, valid and timely data and information.	***Corporate Accounting Scandal Presentation*** *Students will research and present information on a company that has been guilty of an accounting scandal.*
c: I select relevant information necessary for making decisions and solving problems	IMT1.c.5.h: I can defend a solution or conclusion using appropriate data and information.	***Ratio Analysis*** *Student will measure the relationship between 2 or more components of a financial statement.*
	IMT1.d.8.h: I can manage and share stored data and information for a specific purpose.	***Financial Statements*** *Students will create and evaluate the flow of information between statements by creating them in a systematic order. With this information, student will be able to analyze the date and communicate new opporntunites for businesses.*
PRIORITY CONTENT STANDARDS & Learning Targets		**Performance Tasks Options/ Assessment Strategies by Standard** *Students may be given options to show their learning in varied ways.*
Standard: BIT.AF2: Students will develop and analyze working knowledge of financial reports.		***Financial Statements*** *Students will create and evaluate the flow of information between statements by creating them in a systematic order*
SUPPORTING STANDARDS AND LEARNING TARGETS		**Performance Tasks Options/ Assessment Strategies by Standard** *Students may be given options to show their learning in varied ways.*
AF2.a: I can prepare and analyze financial reports for different forms of business ownership.	*I can prepare financial statements for a sole proprietorship* *I can prepare financial statements for a service business.* *I can reate financial reports using spreadsheet and accounting software*	***Ratio Analysis*** *Student will measure the relationship between 2 or more components of a financial statement.* ***Corporate Accounting Scandal Presentation*** *Students will research and present information on a company that has been guilty of an accounting scandal.* ***Financial Statements*** *with spreadsheet program*
AF2.b: I can assess the financial condition and operating results of a company while interpreting financial statements.	*I can describe the information provided in each statement and how they articulate with each other.* *I can identify, explain and describe the ethical implications of common methods of manipulating financial statements and ratios.* *I can analyze financial data to make short-term and long-term decisions.*	
Stage 3: Learning Activities *A brief summary of the key learning activities- How will students build knowledge & develop skills? How will learning be relevant, accessible, and engaging? How will the learning unforld in a natural flow?*		
GUIDING UNIT QUESTIONS *Using Costas Level of Thinking, what questions will hook and hold students so that they develop a deep understanding of the desired results? The guiding questions are more topic-specific to the particular unit. They guide the exploration of the essential questions and rigor of the standards. This may include questions that guide project based/ problem based learning*	**STRATEGIES/ACTIVITIES** *What learning strategies and experiences will authentically engage students so that they gain understanding the desired results? This includes strategies and activities that help learners acquire targeted knowledge and skills, make meaning of important ideas, and transfer their learning to new situations. Consider how the learning will be tailored and flexible to address the interests and learning styles of all students.*	**RESOURCES/MATERIALS** *This includes an applicable textbooks, software, industry recognized certification software/tools, subcriptions (such asPLTW), etc.*
Explain the purpose of a worksheet	Building academic language and vocabulary	Optional Community speakers
Analyze the relationship between the Income Statement, Statement of Owner's Equity and the Balance Sheet	Presentation-Accounting Scandal	Virtual Business/Knowledge Matters: Accounting

Interpret financial statements to assess the financial condition of a business	Unit Practice Problems	McGraw Hill Textbook
Define terms related to financial statements	Accounting Forms (paper and digital)	McGraw Hill Connect Software
Why do business partake in corporate scandals	Quick write	Google Sheets
	Accounting Simulation	

UNIT 5 CLOSING ENTRIES		
STAGE 1: Desired Unit Results *What will students understand as a result of the unit?*		**STAGE 2: Assessment Evidence** *By what criteria will performances of understanding be assessed? Through what authentic performance tasks will students demonstrate the desired unit results?*
ESSENTIAL QUESTION (s) *What thought-provoking questions will foster inquiry, understanding, and transfer of learning?*		**Success Criteria with Standards** *The criteria for evaluating performance on standards is constant.*
How might technical knowledge and skills influence one's employability and advancement opportunities within various work settings?		CTE standards-based Rubric: Throughout course, students and teachers use rubric for communication of success criteria, reflection, goal setting, and feedback.
PRIORITY CAREER & TECHNICAL STANDARDS & Learning Targets		**Performance Tasks Options/ Assessment Strategies by Standard** *Students may be given options to show their learning in varied ways.*
Creativity, Critical Thinking, Communication and Collaboration **4C2: Students will formulate and defend judgments and decisions by employing critical thinking skills.**		
a: I develop effective resolutions for a given problem, decision or opportunity using available information.	4C2.a.11.h: I can determine the information needed to address an identified problem.	***Ratio Analysis*** *Student will measure the relationship between 2 or more components of a financial statement.*
	4C2.a.12.h: I can contrast the benefits and drawbacks of various proposed resolutions to a given situation.	
	4C2.a.13.h: I can predict how an action could result in unintended consequences, both positive and negative.	
	4C2.a.14.h: I can analyze the impact of a decision using a systems thinking model.	***Financial Statements*** *Students will create and evaluate the flow of information between statements by creating them in a systematic order. With this information, student will be able to analyze the date and communicate new opporntunites for businesses.*
	4C2.a.15.h: I can determine the best resolution for a problem, decision or opportunity based on given criteria.	
	C2.a.16.h: I can defend an action taken or a decision implemented.	
b: I develop and implement a resolution for a new situation using personal knowledge and experience.	4C2.b.5.h: I can apply past experience to develop a course of action for a new situation.	
	4C2.b.6.h: I can use existing knowledge to develop a resolution for a new situation, problem or opportunity.	*Post Closing Trial Balance. Students can effectively prepare a trial balance after closing entries have been completed.*
Career Development **CD4: Students will identify and apply employability skills.**		
a: I identify and demonstrate positive work behaviors and personal qualities needed to be employable.	CD4.a.6.h: I can evaluate how selfdiscipline, self-worth, positive attitude and integrity displayed in a work situation affect employment status.	
	CD4.a.7.h: I can assess how flexibility and willingness to learn new knowledge and skills affect employment status.	
	CD4.a.8.h: I can apply communication strategies when adapting to a culturally diverse environment.	
	CD4.a.9.h: I can use positive workqualities typically desired in each of the career cluster's pathways.	
	CD4.a.10.h: I can manage work roles and responsibilities to balance them with other life roles and responsibilities.	
b: I demonstrate skills related to seeking and applying for employment to find and obtain a desired job.	CD4.b.5.h: I can use multiple resources to locate job opportunities.	
	CD4.b.6.h: I can prepare a resume, cover letter, employment application.	
	CD4.b.7.h: I can employ critical thinking and decision-making skills to exhibit qualifications to a potential employer in an interview.	
c: I identify and exhibit traits for retaining employment.	CD4.c.4.h: I can model behaviors that demonstrate reliability and dependability.	
	CD4.c.5.h: I can maintain appropriate dress and behavior for the job to contribute to a safe and effective workplace/jobsite.	
	CD4.c.6.h: I can complete required employment forms and documentation.	
	CD4.c.7.h: I can summarize key activities necessary to retain a job in an industry.	
d: I develop positive relationships with others.	CD4.d.5.h: I can participate in cocurricular and community activities to enhance the school experience.	
	CD4.d.6.h: I can evaluate the best method to assist co-workers in accomplishing goals and tasks.	
	CD4.d.7.h: I can examine the skills required to enable students to successfully transition to postsecondary opportunities.	
	CD4.d.8.h: I can use a systematic approach to academic and career planning for students to achieve their learning, socio-cultural and work goals.	

Information, Media, Technology **IMT1: Students will access, interpret and evaluate information from a variety of sources in order to inform and support premises, arguments, decisions, ideas and initiatives.**		
a: I choose appropriate sources of data and information for a given purpose.	IMT1.a.6.h: I can justify the selection of various information sources for a given purpose.	***Financial Statements*** *Students will create and evaluate the flow of information between statements by creating them in a systematic order. With this information, student will be able to analyze the date and communicate new opporntunites for businesses.*
	IMT1.a.7.h: I can explain the level of objectivity for a given source of information.	
	IMT1.a.8.h: I can model how raw data can be applied differently to support opposing arguments or premises.	
b: I determine the relevance, validity and timeliness of data and information.	IMT1.b.7.h: I can use raw data and information appropriately to support an argument, idea or initiative.	***Financial Statements*** *Students will create and evaluate the flow of information between statements by creating them in a systematic order. With this information, student will be able to analyze the date and communicate new opporntunites for businesses.*
	IMT1.b.8.h: I can compare and contrast validity of information from electronic and non-electronic sources.	*Google/Excel Financial Statement templates. Students can prepare a formula based spreadsheet to calculate net income/net loss*
	IMT1.b.9.h: I can defend a position or decision using relevant, valid and timely data and information.	
c: I select relevant information necessary for making decisions and solving problems	IMT1.c.5.h: I can defend a solution or conclusion using appropriate data and information.	***Financial Statements*** *Students will create and evaluate the flow of information between statements by creating them in a systematic order. With this information, student will be able to analyze the date and communicate new opporntunites for businesses.*
	IMT1.c.6.h: I can interpret and select appropriate information to develop a resolution for a given situation.	
d: I apply data and information to communicate ideas and create new opportunities.	IMT1.d.6.h: I can defend a proposal for a new product or service based on data and information analysis.	
	IMT1.d.7.h: I can synthesize data and information from multiple sources to identify new trends.	
	IMT1.d.8.h: I can manage and share stored data and information for a specific purpose.	
PRIORITY CONTENT STANDARDS & Learning Targets		**Performance Tasks Options/ Assessment Strategies by Standard** *Students may be given options to show their learning in varied ways.*
Standard: BIT.BC1: Students will communicate in a clear, concise, accurate and courteous manner on personal and professional levels.	**AF1.d.6.h:** I can demonstrate appropriate accounting techniques used to account for investments and withdrawals by owners.	*Post Closing Trial Balance*
Standard: BIT.BC4: Students will locate, assess and use information from a variety of print and digital sources.		
Standard: BIT.GB1: Students will analyze the impact of the global business environment on business, consumers and economies.	**AF1.d.7.h:** I can interpret financial data to determine the revenue of a business.	***Financial Statements*** *Students will create and evaluate the flow of information between statements by creating them in a systematic order. With this information, student will be able to analyze the date and communicate new opporntunites for businesses.*
SUPPORTING STANDARDS AND LEARNING TARGETS		**Performance Tasks Options/ Assessment Strategies by Standard** *Students may be given options to show their learning in varied ways.*
Standard: BIT.AF1: Students will apply generally accepted accounting principles while performing the functions of the accounting cycle.	**AF1.d.6.h:** I can demonstrate appropriate accounting techniques used to account for investments and withdrawals by owners.	

Stage 3: Learning Activities *A brief summary of the key learning activities- How will students build knowledge & develop skills? How will learning be relevant, accessible, and engaging? How will the learning unforld in a natural flow?*		
GUIDING UNIT QUESTIONS *Using Costas Level of Thinking, what questions will hook and hold students so that they develop a deep understanding of the desired results? The guiding questions are more topic-specific to the particular unit. They guide the exploration of the essential questions and rigor of the standards. This may include questions that guide project based/ problem based learning*	**STRATEGIES/ACTIVITIES** *What learning strategies and experiences will authentically engage students so that they gain understanding the desired results? This includes strategies and activities that help learners acquire targeted knowledge and skills, make meaning of important ideas, and transfer their learning to new situations. Consider how the learning will be tailored and flexible to address the interests and learning styles of all students.*	**RESOURCES/MATERIALS** *This includes an applicable textbooks, software, industry recognized certification software/tools, subcriptions (such asPLTW), etc.*
How do I identify temporary capital accounts?	Building academic language and vocabulary	Optional Community speakers
What are the 3 distinguishing characteristics of temporary capital accounts?	Chapter Problems & assessments	Virtual Business/Knowledge Matters: Accounting
Are you able to explain the relationship of the temporary capital accounts to the owner's capital account?	Accounting simulations/projects.	McGraw Hill Textbook
Can you calculate net income/net loss using the general ledger & closing entries?	Online software (Glencoe/Google/Excel) assignments	McGraw Hill Connect Software
In preparation for the end of period activities, how do I close the temporary capital accounts?		Online software (Glencoe/Google/Excel)
Can you effectively prepare a post closing trial balance?		

"1. Can I complete and explain the purpose of the various steps of the accounting cycle? 2. Am I able to apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's equity? 3. Can I apply the rules of debits and credits to different accounts? 4. Can I explain the difference between permanent and temporary accounts? 5. Am I able to explain the purpose of the financial statements (Income Statement, Statement of Changes in OE, Balance Sheet)? 6. Can I explain the relationship between the income summary account and the capital account? 7. Can I reconcile accounts?"		
What is the purpose of closing entries in the end of cycle activities?		

UNIT 6 PAYROLL		
STAGE 1: Desired Unit Results *What will students understand as a result of the unit?*		**STAGE 2: Assessment Evidence** *By what criteria will performances of understanding be assessed?* *Through what authentic performance tasks will students demonstrate the desired unit results?*
ESSENTIAL QUESTION (s) *What thought-provoking questions will foster inquiry, understanding, and transfer of learning?*		**Success Criteria with Standards** *The criteria for evaluating performance on standards is constant.*
What strategies and processes can I use to become a more effective creator, thinker and problem solver?		CTE standards-based Rubric: Throughout course, students and teachers use rubric for communication of success criteria, reflection, goal setting, and feedback.
How do teams efficiently and effectively solve problems in an increasingly complex world?		
PRIORITY CAREER & TECHNICAL STANDARDS & Learning Targets		**Performance Tasks Options/ Assessment Strategies by Standard** *Students may be given options to show their learning in varied ways.*
Creativity, Critical Thinking, Communication and Collaboration **4C2: Students will formulate and defend judgments and decisions by employing critical thinking skills.**		
a: I develop effective resolutions for a given problem, decision or opportunity using available information.	4C2.a.11.h: I can determine the information needed to address an identified problem.	**Payroll Register** *Students will calcuate a payroll register form for employees to determine their gross earnings, deductions and net pay based on different financial scenarios.* **Journal Entries** *Students will calculate and journalize both salary expense and employer tax expense* **Google Sheets** *Students will use google sheets to complete payroll*
	4C2.a.12.h: I can contrast the benefits and drawbacks of various proposed resolutions to a given situation.	
	4C2.a.13.h: I can predict how an action could result in unintended consequences, both positive and negative.	
	4C2.a.14.h: I can analyze the impact of a decision using a systems thinking model.	
	4C2.a.15.h: I can determine the best resolution for a problem, decision or opportunity based on given criteria.	
Information, Media, Technology **IMT1: Students will access, interpret and evaluate information from a variety of sources in order to inform and support premises, arguments, decisions, ideas and initiatives.**		
a: I choose appropriate sources of data and information for a given purpose.	IMT1.a.6.h: I can justify the selection of various information sources for a given purpose.	**Payroll Register** Students will calcuate a payroll register form for employees to determine their gross earnings, deductions and net pay based on different financial scenarios.
	IMT1.b.9.h: I can defend a position or decision using relevant, valid and timely data and information.	***Payroll Register*** *Students will calcuate a payroll register form for employees to determine their gross earnings, deductions and net pay based on different financial scenarios.* ***Journal Entries*** *Students will calculate and journalize both salary expense and employer tax expense* ***Google Sheets*** *Students will use google sheets to complete payroll*
	IMT1.c.6.h: I can interpret and select appropriate information to develop a resolution for a given situation.	
	IMT1.d.8.h: I can manage and share stored data and information for a specific purpose.	
PRIORITY CONTENT STANDARDS & Learning Targets		**Performance Tasks Options/ Assessment Strategies by Standard** *Students may be given options to show their learning in varied ways.*
Standard: BIT.AF3: Students will apply payroll and tax theories and procedures.		***Payroll Register*** *Students will calcuate a payroll register form for employees to determine their gross earnings, deductions and net pay based on different financial scenarios.*
AF3.a: I can prepare payroll.	*I can use manual and computerized systems to prepare payroll for a business.* *I can calculate earnings: hourly rate, salary basis and commission basis.* *I can calculate employer's payroll taxes for social security, Medicare, federal unemployment and state unemployment.*	***Journal Entries*** *Students will calculate and journalize both salary expense and employer tax expense* ***Google Sheets*** *Students will use google sheets to complete payroll*
AF3.b: I can analyze how employer taxes impact business operations.	*I can journalize and post tax entries using a variety of journals and ledgers.*	
Stage 3: Learning Activities *A brief summary of the key learning activities- How will students build knowledge & develop skills? How will learning be relevant, accessible, and engaging? How will the learning unforld in a natural flow?*		
GUIDING UNIT QUESTIONS *Using Costas Level of Thinking, what questions will hook and hold students so that they develop a deep understanding of the desired results? The guiding questions are more topic-specific to the particular unit. They guide the exploration of the essential questions and rigor of the standards. This may include questions that guide project based/ problem based learning*	**STRATEGIES/ACTIVITIES** *What learning strategies and experiences will authentically engage students so that they gain understanding the desired results? This includes strategies and activities that help learners acquire targeted knowledge and skills, make meaning of important ideas, and transfer their learning to new situations. Consider how the learning will be tailored and flexible to address the interests and learning styles of all students.*	**RESOURCES/MATERIALS** *This includes an applicable textbooks, software, industry recognized certification software/tools, subcriptions (such asPLTW), etc.*
What is a payroll system?	Building academic language and vocabulary	Optional Community speakers

Compare and contrast involuntary and voluntary deductions?	Presentation-Accounting Scandal	McGraw Hill Textbook
List the responsiblities an employer accepts in the payroll process?	Unit Practice Problems	McGraw Hill Connect Software
What safeguards do employers use to ensure that employee payrolls are accurate and protected?	Accounting Forms (paper and digital)	Google Sheets
	Accounting Simulation	