



SPRINGFIELD PUBLIC SCHOOLS
ENGAGING STUDENTS • FOSTERING ACHIEVEMENT • CULTIVATING 21ST CENTURY GLOBAL SKILLS

Springfield Public Schools
Springfield, New Jersey 07081

Accounting I
Grades 10-12

Curriculum Guide

2025

This curriculum may be modified through varying materials, techniques, and strategies as per an individual student's IEP.

Springfield Board of Education
Approved February 24, 2025

Springfield Public Schools

Cultivating compassionate and extraordinary learners!

EXTRACT OF THE MINUTES OF A MEETING OF
THE BOARD OF EDUCATION OF
THE TOWNSHIP OF SPRINGFIELD
COUNTY OF UNION, NEW JERSEY
AS RECORDED IN THE OFFICIAL MINUTE BOOK

Resolution:20

Introduced By: Mrs. Turnbull

Seconded By: Mrs. Murphy

Adopted: February 24, 2025

Curriculum Revisions

To approve the following curriculum revisions.

- a. Elementary School Level
 - i. Grade 3 Art
 - ii. Vocal/General Music Grade 5
 - iii. Instrumental Grade 5
- b. Middle School Level
 - i. Grade 6 Theater 101
 - ii. Introduction to Dance
 - iii. Music 8 21st Century Musician
 - iv. Art Grade 6
 - v. Grade 6 3d Art
- c. High School
 - i. Accounting I
 - ii. Accounting II
 - iii. Dance Fitness
 - iv. Intro to Technical Theater
 - v. Intro to Lighting and Sound
 - vi. Music Production Lab I
 - vii. Music Production Lab II
 - viii. Foundations in Studio Art

Michelle Calas, School Business Administrator/Board Secretary

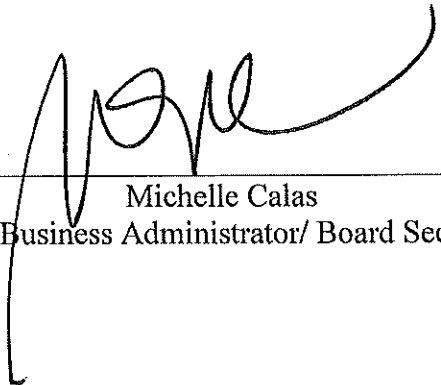
139 Mountain Avenue, Springfield, NJ 07081 • mcalas@springfieldschools.com • 973.376.1025

(continued)

I, Michelle Calas, School Business Administrator/ Board Secretary of the Springfield Board of Education, hereby certify that the extract from the minutes of a meeting of the Board of Education duly called and held on February 24, 2025 has been compared by me with the original minute book of said Board of Education, and is a true, complete and exact copy thereof, as far as the same relates to the subject matter to on said extract.

In WITNESS THEREOF, I have hereunto set my hand and seal of the Springfield Board of Education, this 25th day of February 2025.

SEAL



Michelle Calas
School Business Administrator/ Board Secretary



**Springfield Public Schools
Springfield, New Jersey**

**Rachel Goldberg
Superintendent of Schools**

**Erica Scudero
Assistant Superintendent**

Curriculum Developed By:

Norman Francis Jr., Ed. D. ~ Principal

Ashley Bauers~ Coordinator of Visual, Performing & Practical Arts

Erica Moore ~ Business Education Teacher



Unit 1 Overview Template

Content Area: Business **Grade Level:** 10-12 **Unit Title:** The World of Business and Accounting

Unit Summary: Students will discuss the U.S. free enterprise system and its various types of business ownership while introducing the accounting system and how it produces information used to make business decisions.

Primary Interdisciplinary Connections: Mathematics, Language Arts

21st Century Themes ☒ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☐ ICT Literacy
☒ Information Literacy ☒ Life and Career Skills ☒ Communication and Collaboration ☐ Media Literacy

Unit Rationale: This unit will incorporate the importance of understanding the world of business as the U.S. free enterprise system offers many opportunities.

Career Readiness (Standard 9): 9.2, 9.4

Learning Targets

Standards: 9.1, SEL.PK-12.1, SEL.PK-12.2, SEL.PK-12.4, L.KL.11–12.2, A.CED

Content Statements:

Core Idea: Philanthropic, charitable, and entrepreneurial organizations play distinctly different but vitally important roles in supporting the interests of local and global communities. The potential for building and using personal wealth includes responsibility to the broader community and an understanding of the legal rights and responsibilities of being a good citizen.

Core Idea: There are ways to evaluate loans and their impact on one's personal financial plan.

Core Idea: Debt reduces net worth.

Core Idea: The ability to assess external information is a necessary skill to make informed decisions aligned to one's goals.

Core Idea: A budget may need to be modified as an individual's career, financial goals (e.g., education, home ownership, retirement), and/or other life situations change.

Core Idea: A person's tolerance for investment risk can change depending on factors such as life circumstances, financial goals, and economic conditions.

Core Idea: There are strategies to improve one's professional value and marketability. Career planning requires purposeful planning based on research, self-knowledge, and informed choices.

Core Idea: Securing an income involves an understanding of the costs and time in preparing for a career field, interview and negotiation skills, job searches, resume development, prior experience, and vesting and retirement plans. Understanding income involves an analysis of payroll taxes, deductions and earned benefits. There are ways to assess a business's feasibility and risk and to align it with an individual's financial goals.

Core Idea: Innovative ideas or innovation can lead to career opportunities.

Core Idea: Collaboration with individuals with diverse experiences can aid in the problem-solving process, particularly for global issues where diverse solutions are needed.

SEL.PK-12.1: Self-Awareness

SEL.PK.12.2: Self-Management

SEL.PK.12.4: Responsible Decision-Making



L.KL.11–12.2: Apply knowledge of language to understand how language functions in different contexts, to make effective choices for meaning or style, and to comprehend more fully when reading or listening.

A.CED.A: Create equations that describe numbers or relationships

Core Idea: Accurate information may help in making valuable and ethical choices.

CPI#:	Cumulative Progress Indicator (CPI):
9.1.12.CFR.3	Research companies with corporate governance policies supporting the common good and human rights.
9.1.12.CFR.6	Identify and explain the consequences of breaking federal and/or state employment or financial laws.
9.1.12.CDM.6	Compute and assess the accumulating effect of interest paid over time when using a variety of sources of credit. (e.g., student loans, credit cards, auto loans, mortgages, etc.).
9.1.12.CP.6	Explain the effect of debt on a person's net worth.
9.1.12.FP.7	Determine how multiple sources of objective, accurate and current financial information affect the prioritization of financial decisions (e.g., print information, prospectus, certified financial planners, internet, sales representatives, etc.).
9.1.12.PB.2	Prioritize financial decisions by considering alternatives and possible consequences.
9.1.12.RM.2	Identify types of investments appropriate for different objectives such as liquidity, income, and growth.
9.2.12.CAP.3	Investigate how continuing education contributes to one's career and personal growth.
9.2.12.CAP.6	Identify transferable skills in career choices and design alternative career plans based on those skills.
9.2.12.CAP.14	Analyze and critique various sources of income and available resources (e.g., financial assets, property, and transfer payments) and how they may substitute for earned income.
9.2.12.CAP.15	Demonstrate how exemptions, deductions, and deferred income (e.g., retirement or medical) can reduce taxable income.
9.2.12.CAP.21	Explain low-cost and low-risk ways to start a business.
9.2.12.CAP.22	Compare risk and reward potential and use the comparison to decide whether starting a business is feasible.
9.2.12.CAP.23	Identify different ways to obtain capital for starting a business.
9.4.12.CI.2	Identify career pathways that highlight personal talents, skills, and abilities (e.g., 1.4.12prof.CR2b, 2.2.12.LF.8).
9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
9.4.12.CT.1	Identify problem-solving strategies used in the development of an innovative product or practice (e.g., 1.1.12acc.C1b, 2.2.12.PF.3).
9.4.12.CT.2	Explain the potential benefits of collaborating to enhance critical thinking and problem solving (e.g., 1.3E.12profCR3.a).
9.4.12.CT.4	Participate in online strategy and planning sessions for course-based, school-based, or other projects and determine the strategies that contribute to effective outcomes.
SEL.PK.12.1.3	Recognize one's personal traits, strengths, and limitations.



SEL.PK.12.2.2	Recognize the skills needed to establish and achieve personal and educational goals.
SEL.PK.12.4.1	Develop, implement and model effective problem solving and critical thinking skills.
L.KL.11–12.2.A	Acquire and use accurately general academic and domain-specific words and phrases, sufficient for reading, writing, speaking, and listening at the college and career readiness level.
L.KL.11–12.2.C	Demonstrate independence in gathering vocabulary knowledge when considering a word or phrase important to comprehension or expression.
A.CED.A.1	Create equations and inequalities in one variable and use them to solve problems. Include equations arising from linear and quadratic functions, and simple rational and exponential functions.
A.CED.A.4	Rearrange formulas to highlight a quantity of interest, using the same reasoning as in solving equations.
9.4.12.IML.7	Develop an argument to support a claim regarding a current workplace or societal/ethical issue such as climate change.

Unit Essential Questions:

- What is the purpose of the accounting system?
- What is the concept of generally accepted accounting principles?
- What are the advantages/disadvantages of the three forms of business ownership--sole proprietorships, partnerships, and corporations?
- Why is it important to communicate professionally about difficult topics?

Unit Enduring Understandings:

- There are differences between the start-up of the three forms of business ownership.
- It is important to understand the accounting system.
- Businesses use accounting reports for decision making.

Unit Learning Targets:

Students will . . .

- Define the free enterprise system.
- Define entrepreneurs.
- Describe service, merchandising, and manufacturing businesses.
- Compare & contrast the different forms of business ownership.
- Describe the purpose of accounting.
- Identify the role of the accounting system.
- Explain financial and management accounting.
- Identify ways businesses use accounting reports for decision making.



Evidence of Learning

Summative Assessment: 3 days

Equipment Needed: Calculator, student/teacher laptop

Teacher Resources: *Glencoe Accounting First Year Course Textbook, working papers, teacher resources, Glencoe online tools*

Formative Assessments:

- Students will be assessed on class participation.
- Students will be assessed on completed accounting problems.
- Students will be assessed on completed workbook pages.
- Students will be assessed on tests/quizzes.

Lesson Plans

Lesson	Time Frame
Lesson 1 Introduction to Accounting	3 days
Lesson 2 You and the Accounting World	7 days
Lesson 3 The World of Business and Accounting	7 days

Teacher Notes:

Curriculum Development Resources/Technology Resources:

Click the links below to access additional resources used to design this unit:

www.glencoe.com

Glencoe Accounting Textbook

Glencoe Accounting Working Papers

Glencoe Accounting Powerpoints

FBLA online resource guide



Unit 1 Lesson Plan 1 Template

Content Area: Business Lesson Title: Introduction to Accounting Time Frame: 3 days

Lesson Components

21st Century Themes

- ☒ Global Awareness ☒ Financial, Economic, Business and Entrepreneurial Literacy
☐ Civic Literacy ☐ Health Literacy

21st Century Skills

- ☒ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☐ Information Literacy
☒ Life and Career Skills ☒ Communication and Collaboration ☐ Media Literacy ☐ ICT Literacy

Interdisciplinary Connections: Mathematics, Language Arts

Integration of Technology: Laptop, projector, Microsoft PowerPoint

Equipment Needed: Laptop (teacher & student), calculator, projector

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Describe profit, risk-taking, and entrepreneurs. - Describe service, merchandising, and manufacturing businesses. - Compare the sole proprietorship, partnership, and corporate forms of business. - List the advantages and disadvantages of each form of business organization. - Describe the purpose of accounting. - Explain financial and management accounting. - Describe three basic accounting assumptions.	Lesson Sequence - Through PowerPoint, class discussion, the teacher will introduce important business and accounting terminology. - Examples of terms will be used to help students understand.	- Students will be assessed on class participation. - Students will be assessed on completed working papers. - Students will be assessed via a chapter test.
Differentiation: Assignments will be modified as necessary. Students will be given copies of notes as necessary. A multi-sensory approach to instruction will take place in order to accommodate all students and their learning styles.		
Resources Provided: - Glencoe Accounting Textbook - Working Papers - Microsoft PowerPoint - Glencoe Website		



Unit 1 Lesson Plan 2 Template

Content Area: Business Lesson Title: You and the Accounting World Time Frame: 7 days

Lesson Components

21st Century Themes

- ☒ Global Awareness ☒ Financial, Economic, Business and Entrepreneurial Literacy
☒ Civic Literacy ☐ Health Literacy

21st Century Skills

- ☒ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☒ Information Literacy
☒ Life and Career Skills ☒ Communication and Collaboration ☐ Media Literacy ☒ ICT Literacy

Interdisciplinary Connections: Mathematics, Language Arts

Integration of Technology: Laptop, Projector, PowerPoint

Equipment Needed: Laptop (teacher and student), Calculators, Projector

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: • Explore career opportunities. • Identify ways to establish career goals. • Compare and contrast different accounting careers.	Lesson Sequence 1. Students will identify and explore several career paths from a variety of interest areas. 2. Students will develop strategies in understanding how to design individual career goals based upon experience and interest. 3. Students will explore a variety of online resources to understand a variety of accounting career opportunities.	• Students will be assessed on completed working papers. • Students will be assessed on class participation. • Students will be assessed on online journal entries.
Differentiation: Assignments will be modified as necessary. Students will be given copies of notes as necessary. A multi-sensory approach to instruction will take place in order to accommodate all students and their learning styles.		
Resources Provided: • Glencoe Accounting Textbook • Working Papers • Microsoft PowerPoint • FBLA online resource guide • Glencoe Website		



Unit 1 Lesson Plan 3 Template

Content Area: Business	Lesson Title: The World of Business and Accounting	Time Frame: 7 days
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Lesson Components

21st Century Themes

- | | |
|--|--|
| ☒ Global Awareness | ☒ Financial, Economic, Business and Entrepreneurial Literacy |
| ☒ Civic Literacy | ☐ Health Literacy |

21st Century Skills

- | | | |
|---|---|--|
| ☒ Creativity and Innovation | ☒ Critical Thinking and Problem Solving | ☒ Information Literacy |
| ☒ Life and Career Skills | ☒ Communication and Collaboration | ☐ Media Literacy ☒ ICT Literacy |

Interdisciplinary Connections: Mathematics, Language Art

Integration of Technology: Laptop, Projector, Microsoft PowerPoint

Equipment Needed: Laptop (student and teacher) Projector, Calculators

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Identify the free enterprise system. - Define entrepreneurs. - Identify ways businesses use accounting reports to form decisions.	Lesson Sequence - Review Powerpoint with historical examples of the free enterprise system, including key business figures and companies. - Discuss entrepreneurs and review key elements from successful small businesses to Fortune 500 companies. - Review, identify and discuss several accounting reporting forms.	- Students will be assessed on class participation. - Students will be assessed on proper completion of handouts. - Students will successfully complete a quiz on historical figures, businesses and vocabulary.

Differentiation: Assignments will be modified as necessary. Students will be given copies of notes as necessary. A multi-sensory approach to instruction will take place in order to accommodate all students and their learning styles.

Resources Provided:

- Glencoe Accounting Textbook
- Working Papers
- Microsoft PowerPoint
- FBLA online resource guide
- Glencoe Website



Lesson Reflection

Reflect on the lesson you have developed and rate the degree to which the lesson *Strongly*, *Moderately* or *Weakly* meets the criteria below.

Lesson Activities	Strongly	Moderately	Weakly
Are challenging Strongly and require higher order thinking and problem solving skills	X		
Allow for student choice		X	
Provide scaffolding for acquiring targeted knowledge/skills	X		
Integrate global perspectives	X		
Integrate 21st century skills	X		
Provide opportunities for interdisciplinary connection and transfer of knowledge and skills	X		
Foster student use of technology as a tool to develop critical thinking, creativity and innovation skills	X		
Are varied to address different student learning styles and preferences	X		
Are differentiated based on student needs	X		
Are student-centered with teacher acting as a facilitator and co-learner during the teaching and learning process		X	
Provide means for students to demonstrate knowledge and skills and progress in meeting learning goals and objectives	X		
Provide opportunities for student reflection and self- assessment	X		
Provide data to inform and adjust instruction to better meet the varying needs of learners	X		

Curriculum Design Template

Content Area:	Business	Grade Level:	10-12	Unit Title:	The World of Business and Accounting
Created:	Erica Moore	Board Approved on:	Type Here		



Unit 2 Overview Template

Content Area: Business **Grade Level:** 10-12 **Unit Title:** Basic Accounting Concepts

Unit Summary: This unit teaches students to analyze transactions and prepare financial records for a sole proprietorship. Students will be taken through the first steps of the accounting cycle.

Primary Interdisciplinary Connections: Mathematics, Language Arts

21st Century Themes ☐ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☒ ICT Literacy
☒ Information Literacy ☒ Life and Career Skills ☒ Communication and Collaboration ☒ Media Literacy

Unit Rationale: Students will use knowledge from unit 1 as they learn how to analyze transaction stages of the accounting cycle and prepare records for a business.

Career Readiness (Standard 9): 9.2, 9.4

Learning Targets

Standards: 9.1, SEL.PK-12.1, SEL.PK-12.2, SEL.PK-12.4, L.KL.11–12.2, A.CED

Content Statements:

Core Idea: The potential for building and using personal wealth includes responsibility to the broader community and an understanding of the legal rights and responsibilities of being a good citizen.

Core Idea: Debt reduces net worth.

Core Idea: There are different ways you can influence government policy to improve your financial situation.

Core Idea: There are ways to manage your accounts that provide you with maximum benefits and protection. There are factors you can use to select financial institutions and professionals that are best suited for your needs.

Core Idea: The ability to assess external information is a necessary skill to make informed decisions aligned to one's goals.

Core Idea: There are ways to align your investments with your personal financial goals.

Core Idea: A person's tolerance for investment risk can change depending on factors such as life circumstances, financial goals, and economic conditions.

Core Idea: Securing an income involves an understanding of the costs and time in preparing for a career field, interview and negotiation skills, job searches, resume development, prior experience, and vesting and retirement plans. There are ways to assess a business's feasibility and risk and to align it with an individual's financial goals.

Core Idea: Innovative ideas or innovation can lead to career opportunities.

Core Idea: Collaboration with individuals with diverse experiences can aid in the problem-solving process, particularly for global issues where diverse solutions are needed.

SEL.PK-12.1: Self-Awareness

SEL.PK.12.2: Self-Management

SEL.PK.12.4: Responsible Decision-Making

L.KL.11–12.2: Apply knowledge of language to understand how language functions in different contexts, to make effective choices for meaning or style, and to comprehend more fully when reading or listening.

A.CED.A: Create equations that describe numbers or relationships.



Core Idea: Accurate information may help in making valuable and ethical choices.	
CPI#:	Cumulative Progress Indicator (CPI):
9.1.12.CFR.4	Demonstrate an understanding of the interrelationships among attitudes, assumptions, and patterns of behavior regarding money, saving, investing, and work across cultures.
9.1.12.CP.6	Explain the effect of debt on a person's net worth.
9.1.12.EG.3	Explain how individuals and businesses influence government policies.
9.1.12.EG.4	Explain the relationship between your personal financial situation and the broader economic and governmental policies.
9.1.12.FI.2	Explain ways to manage your accounts that maximize benefits and provide you with the utmost protection.
9.1.12.FI.3	Develop a plan that uses the services of various financial institutions to prepare for long term personal and family goals (e.g., college, retirement).
9.1.12.FI.4	Research benefits and drawbacks of products offered by financial and non-financial companies (e.g., banks, credit unions, check-cashing stores, product warranty insurance).
9.1.12.FP.7	Determine how multiple sources of objective, accurate and current financial information affect the prioritization of financial decisions (e.g., print information, prospectus, certified financial planners, internet, sales representatives, etc.).
9.1.12.PB.1	Explain the difference between saving and investing.
9.1.12.PB.2	Prioritize financial decisions by considering alternatives and possible consequences.
9.1.12.RM.2	Identify types of investments appropriate for different objectives such as liquidity, income, and growth.
9.2.12.CAP.14	Analyze and critique various sources of income and available resources (e.g., financial assets, property, and transfer payments) and how they may substitute for earned income.
9.2.12.CAP.21	Explain low-cost and low-risk ways to start a business.
9.2.12.CAP.22	Compare risk and reward potential and use the comparison to decide whether starting a business is feasible.
9.2.12.CAP.23	Identify different ways to obtain capital for starting a business.
9.4.12.CI.2	Identify career pathways that highlight personal talents, skills, and abilities (e.g., 1.4.12prof.CR2b, 2.2.12.LF.8).
9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
9.4.12.CT.1	Identify problem-solving strategies used in the development of an innovative product or practice (e.g., 1.1.12acc.C1b, 2.2.12.PF.3).
9.4.12.CT.2	Explain the potential benefits of collaborating to enhance critical thinking and problem solving (e.g., 1.3E.12profCR3.a).
SEL.PK.12.1.3	Recognize one's personal traits, strengths, and limitations.
SEL.PK.12.2.2	Recognize the skills needed to establish and achieve personal and educational goals.
SEL.PK.12.4.1	Develop, implement and model effective problem solving and critical thinking skills.



L.KL.11–12.2.A	Acquire and use accurately general academic and domain-specific words and phrases, sufficient for reading, writing, speaking, and listening at the college and career readiness level.
L.KL.11–12.2.C	Demonstrate independence in gathering vocabulary knowledge when considering a word or phrase important to comprehension or expression.
A.CED.A.1	Create equations and inequalities in one variable and use them to solve problems. Include equations arising from linear and quadratic functions, and simple rational and exponential functions.
A.CED.A.4	Rearrange formulas to highlight a quantity of interest, using the same reasoning as in solving equations.
9.4.12.IML.7	Develop an argument to support a claim regarding a current workplace or societal/ethical issue such as climate change.

Unit Essential Questions:

- What is property?
- What are the two types of equities?
- How are accounts used?
- What is the accounting equation?
- What are revenue and expenses?
- What is a withdrawal?
- How is the chart of accounts organized?
- How does double-entry accounting work?
- How are accounts analyzed?
- How are “T -Accounts” used for assets and equities?
- What is the difference between temporary accounts and permanent accounts?
- What are the normal balances of revenue, expense, and withdrawal accounts?
- How are temporary account transactions analyzed?
- Why should the ledger be in balance?
- Why is it important to communicate professionally about difficult topics?

Unit Enduring Understandings:

- Any item of property has at least one financial claim against it.
- Accounts are used to analyze business transactions.
- Owner’s equity is changed by revenue, expenses, investments, and withdrawals.
- The double-entry accounting system used debits and credits.
- Debit means “left side” and credit means “right side”.
- Use “T accounts” to help analyze transactions.
- Revenues, expenses, and withdrawals are temporary accounts that start each accounting period with a zero balance.
- Double-entry accounting requires that total debits and total credits are always equal.

Unit Learning Targets:

Students will....

- Describe the relationship between property and financial claim.
- Explain the meaning of the term equities as it is used in accounting.
- List and define each part of the accounting equation.



- Demonstrate the effects of transactions on the accounting equation.
- Check the balance of the accounting equation after a business transaction has been analyzed and recorded.
- Prepare a chart of accounts.
- Explain the purpose of double-entry accounting.
- Identify the normal balance of accounts.
- Use T accounts to illustrate the rules of debit and credit for asset accounts, liability accounts, and the owner's capital account.
- Calculate the account balances after recording business transactions.
- Explain the difference between permanent accounts and temporary accounts.
- List and apply the rules of debit and credit for revenue, expense, and withdrawals accounts.
- Use the six-step method to analyze transactions affecting revenue, expense, and withdrawals accounts.
- Test a series of transactions for equality of debits and credits



Evidence of Learning

Summative Assessment: 16 days

Equipment Needed: Student/teacher laptops, calculators, PowerPoint, projector

Teacher Resources: Glencoe Accounting First Year Textbook, Working Papers, Glencoe.com website

Formative Assessments:

- Students will be graded on class participation
- Students will be graded on completion of chapter working papers
- Students will be graded on homework
- Students will be graded on Test/quizzes
- Students will be graded on mini practice sets

Lesson Plans

Lesson	Time Frame
Lesson 1 Business Transactions and the Accounting Equation	6 days
Lesson 2 Transactions that Affect Assets, Liabilities, and Owner's Capital	5 days
Lesson 3 Transactions that Affect Revenue, Expenses, and Withdrawals	5 days

Teacher Notes:

Curriculum Development Resources/Technology Resources:

Click the links below to access additional resources used to design this unit:

www.glencoe.com

Glencoe Accounting Textbook

Glencoe Accounting Working Papers

Glencoe Accounting Powerpoints

FBLA online resource guide



Unit 2 Lesson Plan 1 Template

Content Area: Business Lesson Title: Business Transactions and the Accounting Equation Time Frame: 6 days

Lesson Components

21st Century Themes

- ☒ Global Awareness ☒ Financial, Economic, Business and Entrepreneurial Literacy
☐ Civic Literacy ☐ Health Literacy

21st Century Skills

- ☐ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☐ Information Literacy
☒ Life and Career Skills ☒ Communication and Collaboration ☐ Media Literacy ☐ ICT Literacy

Interdisciplinary Connections: Mathematics, Language Arts

Integration of Technology: Laptop, Projector, Microsoft PowerPoint

Equipment Needed: Laptop (student and teacher) Projector, Calculators

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Describe the relationship between property and financial claims. - List the two types of financial claims to property. - Explain the meaning of the term equities as it is used in accounting. - Demonstrate the steps to analyze a business transaction. - Differentiate how revenue, expenses and withdrawals affect owner's equity.	Lesson Sequence - Throughout PowerPoint and demonstration, the teacher will introduce the first step in the accounting cycle. - Students will learn the accounting equation. $\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$. - Teacher will demonstrate how to record transactions that affect the owner's investment, cash and credit; revenue, expense and withdrawals by the owner in the appropriate working papers.	- Students will be assessed on class participation. - Students will be assessed on completed accounting problems. - Students will be assessed on completed workbook pages. - Students will be assessed on tests/quizzes.
Differentiation: Assignments will be modified as necessary. Students will be given copies of notes as necessary. A multi-sensory approach to instruction will take place in order to accommodate all students and their learning styles.		
Resources Provided: - Glencoe Accounting Textbook - Working Papers - Microsoft PowerPoint		



Unit 2 Lesson Plan 2 Template

Content Area: Business Lesson Title: Transactions That Affect Assets, Liabilities, and Owner's Capital Time Frame: 5 days

Lesson Components

21st Century Themes

- ☒ Global Awareness ☒ Financial, Economic, Business and Entrepreneurial Literacy
☐ Civic Literacy ☐ Health Literacy

21st Century Skills

- ☐ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☐ Information Literacy
☒ Life and Career Skills ☒ Communication and Collaboration ☐ Media Literacy ☐ ICT Literacy

Interdisciplinary Connections: Mathematics, Language Arts

Integration of Technology: Laptop, Projector, Microsoft PowerPoint

Equipment Needed: Laptop (student and teacher) Projector, Calculators

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Read and understand the purpose of the Chart of Accounts. - Analyze and record changes in account balance by using the double-entry accounting system. - Utilize the step-by-step methods for analyzing business transactions. - Understand how to apply the method of “debit and credit” to asset, liability, and owner’s equity transactions.	Lesson Sequence - Through teacher prepared materials and discussion, the class will review, discuss and define the first step of the accounting cycle. - Students will design a “T Chart” reference sheet, with Asset, Liability and Owner’s Equity account labeled properly with Debit and Credit sides, increase and decrease side, and the normal balance side. - Students will demonstrate understanding and comprehension of the accounting equation through successful completion of a working paper assignment.	- Students will be assessed on class participation. - Students will be assessed on completed accounting problems. - Students will be assessed on completed workbook pages. - Students will be assessed on tests/quizzes.



Differentiation: Assignments will be modified as necessary. Students will be given copies of notes as necessary. A multi-sensory approach to instruction will take place in order to accommodate all students and their learning styles.

Resources Provided:

- Glencoe Accounting Textbook
- Working Papers
- Microsoft PowerPoint
- Glencoe Website



Unit 2 Lesson Plan 3 Template

Content Area:	Business	Lesson Title:	Transactions That Affect Revenue, Expenses, and Withdrawals	Time Frame:	5 days
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Lesson Components

21st Century Themes

- | | |
|--|--|
| ☒ Global Awareness | ☒ Financial, Economic, Business and Entrepreneurial Literacy |
| ☐ Civic Literacy | ☐ Health Literacy |

21st Century Skills

- | | | |
|--|---|---|
| ☐ Creativity and Innovation | ☒ Critical Thinking and Problem Solving | ☐ Information Literacy |
| ☒ Life and Career Skills | ☒ Communication and Collaboration | ☐ Media Literacy ☐ ICT Literacy |

Interdisciplinary Connections: Mathematics, Language Arts

Integration of Technology: Laptop, Projector, Microsoft PowerPoint

Equipment Needed: Laptop (student and teacher) Projector, Calculators

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Define how temporary account transactions change owner's equity. - Recognize the rules of debit and credit for temporary accounts. - Apply and analyze revenue, expense, and owner's equity. - Calculate total debits and total credits are equal in the ledger.	Lesson Sequence - Through teacher prepared materials and discussion, the class will review, discuss temporary accounts. - Students will design a "T Chart" reference sheet, with Owner's Equity accounts (Revenue, Expenses, and Withdrawals) labeled properly with Debit and Credit sides, increase and decrease side, and the normal balance side. - Students will demonstrate understanding and comprehension of the accounting equation through successful completion of a working paper assignment.	- Students will be assessed on class participation. - Students will be assessed on completed accounting problems. - Students will be assessed on completed workbook pages. - Students will be assessed on tests/quizzes.
Differentiation: Assignments will be modified as necessary. Students will be given copies of notes as necessary. A multi-sensory approach to instruction will take place in order to accommodate all students and their learning styles.		
Resources Provided: - Glencoe Accounting Textbook - Working Papers - Microsoft PowerPoint - Glencoe Website		



Lesson Reflection

Reflect on the lesson you have developed and rate the degree to which the lesson *Strongly*, *Moderately* or *Weakly* meets the criteria below.

Lesson Activities	Strongly	Moderately	Weakly
Are challenging Strongly and require higher order thinking and problem solving skills	x		
Allow for student choice		x	
Provide scaffolding for acquiring targeted knowledge/skills	x		
Integrate global perspectives		x	
Integrate 21st century skills	x		
Provide opportunities for interdisciplinary connection and transfer of knowledge and skills	x		
Foster student use of technology as a tool to develop critical thinking, creativity and innovation skills	x		
Are varied to address different student learning styles and preferences	x		
Are differentiated based on student needs	x		
Are student-centered with teacher acting as a facilitator and co-learner during the teaching and learning process	x		
Provide means for students to demonstrate knowledge and skills and progress in meeting learning goals and objectives	x		
Provide opportunities for student reflection and self- assessment	x		
Provide data to inform and adjust instruction to better meet the varying needs of learners	x		

Curriculum Design Template

Content Area: Business	Grade Level: 10-12	Unit Title: Basic Accounting Concepts
Created: Erica Moore	Board Approved on:	Type Here



Unit 3 Overview Template

Content Area: Business	Grade Level: 10-12	Unit Title: The Basic Accounting Cycle
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Unit Summary: The accounting cycle is a series of steps which classify items such as assets, liabilities, or owner's equity by applying skills to recording business transactions into a general journal and general ledger using source documents.

Primary Interdisciplinary Connections: Mathematics, Language Arts

21st Century Themes ☐ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☒ ICT Literacy
☒ Information Literacy ☒ Life and Career Skills ☒ Communication and Collaboration ☒ Media Literacy

Unit Rationale: Students will analyze business transactions using source documents and describe the effect on the accounting equation. Then students will prepare a general journal, general ledger, and a trial balance and explain its uses and limitations.

Career Readiness (Standard 9): 9.2, 9.4

Learning Targets

Standards: 9.1, SEL.PK-12.1, SEL.PK-12.2, SEL.PK-12.4, L.KL.11–12.2, A.CED

Content Statements:

Core Idea: The potential for building and using personal wealth includes responsibility to the broader community and an understanding of the legal rights and responsibilities of being a good citizen.

Core Idea: Debt reduces net worth.

Core Idea: There are different ways you can influence government policy to improve your financial situation.

Core Idea: There are ways to manage your accounts that provide you with maximum benefits and protection. There are factors you can use to select financial institutions and professionals that are best suited for your needs.

Core Idea: The ability to assess external information is a necessary skill to make informed decisions aligned to one's goals.

Core Idea: There are ways to align your investments with your personal financial goals. Money management requires understanding of cash flow systems and business practices.

Core Idea: A person's tolerance for investment risk can change depending on factors such as life circumstances, financial goals, and economic conditions.

Core Idea: Securing an income involves an understanding of the costs and time in preparing for a career field, interview and negotiation skills, job searches, resume development, prior experience, and vesting and retirement plans. There are ways to assess a business's feasibility and risk and to align it with an individual's financial goals.

Core Idea: With a growth mindset, failure is an important part of success. Innovative ideas or innovation can lead to career opportunities.

Core Idea: Collaboration with individuals with diverse experiences can aid in the problem-solving process, particularly for global issues where diverse solutions are needed.

SEL.PK-12.1: Self-Awareness

SEL.PK.12.2: Self-Management



SEL.PK.12.4: Responsible Decision-Making

L.KL.11–12.2: Apply knowledge of language to understand how language functions in different contexts, to make effective choices for meaning or style, and to comprehend more fully when reading or listening.

A.CED.A: Create equations that describe numbers or relationships.

Climate Change - Accurate information may help in making valuable and ethical choices.

CPI#:	Cumulative Progress Indicator (CPI):
9.1.12.CFR.4	Demonstrate an understanding of the interrelationships among attitudes, assumptions, and patterns of behavior regarding money, saving, investing, and work across cultures.
9.1.12.CP.6	Explain the effect of debt on a person's net worth.
9.1.12.EG.3	Explain how individuals and businesses influence government policies.
9.1.12.EG.4	Explain the relationship between your personal financial situation and the broader economic and governmental policies.
9.1.12.FI.2	Explain ways to manage your accounts that maximize benefits and provide you with the utmost protection.
9.1.12.FI.3	Develop a plan that uses the services of various financial institutions to prepare for long term personal and family goals (e.g., college, retirement).
9.1.12.FI.4	Research benefits and drawbacks of products offered by financial and non-financial companies (e.g., banks, credit unions, check-cashing stores, product warranty insurance).
9.1.12.FP.7	Determine how multiple sources of objective, accurate and current financial information affect the prioritization of financial decisions (e.g., print information, prospectus, certified financial planners, internet, sales representatives, etc.).
9.1.12.PB.1	Explain the difference between saving and investing.
9.1.12.PB.2	Prioritize financial decisions by considering alternatives and possible consequences.
9.1.12.RM.2	Identify types of investments appropriate for different objectives such as liquidity, income, and growth.
9.2.12.CAP.14	Analyze and critique various sources of income and available resources (e.g., financial assets, property, and transfer payments) and how they may substitute for earned income.
9.2.12.CAP.21	Explain low-cost and low-risk ways to start a business.
9.2.12.CAP.22	Compare risk and reward potential and use the comparison to decide whether starting a business is feasible.
9.2.12.CAP.23	Identify different ways to obtain capital for starting a business.
9.4.12.CI.2	Identify career pathways that highlight personal talents, skills, and abilities (e.g., 1.4.12prof.CR2b, 2.2.12.LF.8).
9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
9.4.12.CT.1	Identify problem-solving strategies used in the development of an innovative product or practice (e.g., 1.1.12acc.C1b, 2.2.12.PF.3).
9.4.12.CT.2	Explain the potential benefits of collaborating to enhance critical thinking and problem solving (e.g., 1.3E.12profCR3.a).
SEL.PK.12.1.3	Recognize one's personal traits, strengths, and limitations.



SEL.PK.12.2.2	Recognize the skills needed to establish and achieve personal and educational goals.
SEL.PK.12.4.1	Develop, implement and model effective problem solving and critical thinking skills.
L.KL.11–12.2.A	Acquire and use accurately general academic and domain-specific words and phrases, sufficient for reading, writing, speaking, and listening at the college and career readiness level.
L.KL.11–12.2.C	Demonstrate independence in gathering vocabulary knowledge when considering a word or phrase important to comprehension or expression.
A.CED.A.1	Create equations and inequalities in one variable and use them to solve problems. Include equations arising from linear and quadratic functions, and simple rational and exponential functions.
A.CED.A.4	Rearrange formulas to highlight a quantity of interest, using the same reasoning as in solving equations.
9.4.12.IML.7	Develop an argument to support a claim regarding a current workplace or societal/ethical issue such as climate change.

Unit Essential Questions:

- What is the Accounting Cycle?
- What are the different types of Accounting Periods?
- How does a business prove that it earned money?
- Why is it important to keep accurate records of daily transactions?
- How do you record a General Journal entry?
- How do you correct errors in the General Journal?
- What is a General Ledger?
- How are journal and ledger records useful to managers?
- How are transactions posted?
- How are account balances computed?
- What is the purpose of a Trial Balance?
- How are balances corrected?
- Why is it important to communicate professionally about difficult topics?

Unit Enduring Understandings:

- The accounting cycle is a series of steps done in each accounting period to keep records in an orderly fashion.
- Using the general journal to record all the transactions of a business.
- The general ledger is a permanent record organized by account number.
- Posting is the process of transferring information from the journal to individual accounts in the ledger.
- The trial balance is a proof that total debits equal total credits in the ledger.

Unit Learning Targets:

Students will....

- Give and describe several examples of source documents.
- Explain the purpose of journalizing.
- Apply information from source documents.
- Describe the steps to make a general journal entry.



- Make general journal entries.
- Correct errors in general journal entries.
- Describe the steps in the posting process.
- Post general journal entries and prepare a trial balance.
- Locate and correct trial balance errors.
- Record correcting entries in the general journal.



Evidence of Learning

Summative Assessment: 14 days

Equipment Needed: Student/teacher laptops, calculators, PowerPoints, projector

Teacher Resources: *Glencoe Accounting First Year Course Textbook, working papers, teacher resources, Glencoe online tools*

Formative Assessments:

- Students will be assessed on class participation.
- Students will be assessed on completed accounting problems.
- Students will be assessed on completed workbook pages.
- Students will be assessed on tests/quizzes.

Lesson Plans

Lesson	Time Frame
Lesson 1 Recording Transactions in a General Journal	6 days
Lesson 2 Posting Journal Entries to General Ledger Accounts	5 days
Lesson 3 Setting Up Account Records for a Sole Proprietorship	3 days

Teacher Notes:

Curriculum Development Resources/Technology Resources:

Click the links below to access additional resources used to design this unit:

www.glencoe.com

Glencoe Accounting Textbook

Glencoe Accounting Working Papers

Glencoe Accounting PowerPoints

FBLA online resource guide



Unit 3 Lesson Plan 1 Template

Content Area: Business Lesson Title: Recording Transactions Time Frame: 6 days
in a General Journal

Lesson Components

21st Century Themes

- ☒ Global Awareness ☒ Financial, Economic, Business and Entrepreneurial Literacy
☐ Civic Literacy ☐ Health Literacy

21st Century Skills

- ☐ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☒ Information Literacy
☒ Life and Career Skills ☒ Communication and Collaboration ☐ Media Literacy ☐ ICT Literacy

Interdisciplinary Connections: Mathematics, Language Arts

Integration of Technology: Laptop, Projector, Microsoft PowerPoint

Equipment Needed: Laptop (student and teacher) Projector, Calculators

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Identify and describe several examples of source documents. - Explain the purpose of journalizing. - Demonstrate making general journal entries. - Correct errors in general journal entries.	Lesson Sequence - Through PowerPoint, class discussion and verifying of source documents, students will define and compare each source document. - Review a General Journal accounting form. - Demonstrate proper completion for each component of a general journal entry. - Students will demonstrate understanding and comprehension of the accounting equation through successful completion of a working paper assignment.	- Students will be assessed on class participation. - Students will be assessed on completed accounting problems. - Students will be assessed on completed workbook pages. - Students will be assessed on tests/quizzes.



Differentiation: Assignments will be modified as necessary. Students will be given copies of notes as necessary. A multi-sensory approach to instruction will take place in order to accommodate all students and their learning styles.

Resources Provided:

- Glencoe Accounting Textbook
- Working Papers
- Microsoft PowerPoint
- Glencoe Website



Unit 3 Lesson Plan 2 Template

Content Area: Business Lesson Title: Posting Journal Entries to General Ledger Accounts Time Frame: 5 days

Lesson Components

21st Century Themes

- ☒ Global Awareness ☒ Financial, Economic, Business and Entrepreneurial Literacy
☐ Civic Literacy ☐ Health Literacy

21st Century Skills

- ☐ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☒ Information Literacy
☒ Life and Career Skills ☐ Communication and Collaboration ☐ Media Literacy ☐ ICT Literacy

Interdisciplinary Connections: Mathematics, Language Arts

Integration of Technology: Laptop, Projector, Microsoft PowerPoint

Equipment Needed: Laptop (student and teacher) Projector, Calculators

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Describe the steps in the posting process. - Post general journal entries. - Prepare a trial balance. - Locate and correct trial balance errors. - Record correcting entries in the general journal.	Lesson Sequence - Through PowerPoint, class discussion students will post journal entries to the general ledger and to prepare a trial balance. - Review a General Ledger accounting form. - Demonstrate proper completion for each component of a general ledger posting. - Students will demonstrate understanding and comprehension of the accounting equation through successful completion of a working paper assignment.	- Students will be assessed on class participation. - Students will be assessed on completed accounting problems. - Students will be assessed on completed workbook pages. - Students will be assessed on tests/quizzes.
Differentiation: Assignments will be modified as necessary. Students will be given copies of notes as necessary. A multi-sensory approach to instruction will take place in order to accommodate all students and their learning styles.		
Resources Provided: - www.glencoe.com - Glencoe Accounting Textbook - Glencoe Accounting Working Papers - Glencoe Accounting PowerPoints - FBLA online resource guide		



Unit 3 Lesson Plan 3 Template

Content Area: Business Lesson Title: Setting Up Accounting Records for a Sole Proprietorship Time Frame: 3 days

Lesson Components

21st Century Themes

- ☒ Global Awareness ☒ Financial, Economic, Business and Entrepreneurial Literacy
☐ Civic Literacy ☐ Health Literacy

21st Century Skills

- ☐ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☒ Information Literacy
☒ Life and Career Skills ☐ Communication and Collaboration ☐ Media Literacy ☐ ICT Literacy

Interdisciplinary Connections: Mathematics, Language Arts

Integration of Technology: Laptop, Projector, Microsoft PowerPoint

Equipment Needed: Laptop (student and teacher) Projector, Calculators

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Analyze business transactions. - Record transactions in the general journal. - Post business transactions to the general ledger accounts. - Prepare a trial balance.	Lesson Sequence - Students will receive background information, organization information, and job responsibilities for Canyon.com Websites. - Students will open a general ledger account for each account in the chart of accounts, analyze each business transaction, enter each business transaction in the general journal, post each journal entry to the appropriate accounts in the general ledger, and prove the general ledger by preparing a trial balance. - Students will demonstrate understanding and comprehension of the accounting equation through successful completion of Mini Practice Set for Canyon.com.	- Students will be assessed on class participation. - Students will be assessed on completed accounting problems. - Students will be assessed on completed workbook pages. - Students will be assessed on tests/quizzes.
Differentiation: Assignments will be modified as necessary. Students will be given copies of notes as necessary. A multi-sensory approach to instruction will take place in order to accommodate all students and their learning styles.		



Resources Provided:

- Glencoe Accounting Textbook
- Working Papers
- Microsoft PowerPoint
- Glencoe Website



Lesson Reflection

Reflect on the lesson you have developed and rate the degree to which the lesson *Strongly*, *Moderately* or *Weakly* meets the criteria below.

Lesson Activities	Strongly	Moderately	Weakly
Are challenging Strongly and require higher order thinking and problem solving skills	X		
Allow for student choice		X	
Provide scaffolding for acquiring targeted knowledge/skills	X		
Integrate global perspectives		X	
Integrate 21st century skills	X		
Provide opportunities for interdisciplinary connection and transfer of knowledge and skills	X		
Foster student use of technology as a tool to develop critical thinking, creativity and innovation skills	X		
Are varied to address different student learning styles and preferences	X		
Are differentiated based on student needs	X		
Are student-centered with teacher acting as a facilitator and co-learner during the teaching and learning process	X		
Provide means for students to demonstrate knowledge and skills and progress in meeting learning goals and objectives	X		
Provide opportunities for student reflection and self- assessment	X		
Provide data to inform and adjust instruction to better meet the varying needs of learners	X		

Curriculum Design Template

Content Area: Business	Grade Level: 10-12	Unit Title: The Basic Accounting Cycle
Created: Erica Moore	Board Approved on:	Type Here



Unit 4 Overview Template

Content Area: Business **Grade Level:** 10-12 **Unit Title:** Preparing Financial Documents

Unit Summary: The last four steps, preparing a worksheet, preparing financial statements, journalizing and posting closing entries, and preparing a post-closing trial balance are performed at the end of the accounting period.

Primary Interdisciplinary Connections: Mathematics, Language Arts

21st Century Themes ☐ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☐ ICT Literacy
☒ Information Literacy ☒ Life and Career Skills ☐ Communication and Collaboration ☐ Media Literacy

Unit Rationale: Students will prepare a trial balance and explain its uses and limitations, while also applying the revenue realization and matching principles in the preparation of an income statement or statement of operations for service and merchandising businesses.

Career Readiness (Standard 9): 9.2, 9.4

Learning Targets

Standards: 9.1, SEL.PK-12.1, SEL.PK-12.2, SEL.PK-12.4, L.KL.11–12.2, A.CED

Content Statements:

Core Idea: The potential for building and using personal wealth includes responsibility to the broader community and an understanding of the legal rights and responsibilities of being a good citizen.

Core Idea: There are ways to evaluate loans and their impact on one's personal financial plan.

Core Idea: There are different ways you can influence government policy to improve your financial situation.

Core Idea: There are factors you can use to select financial institutions and professionals that are best suited for your needs.

Core Idea: The ability to assess external information is a necessary skill to make informed decisions aligned to one's goals.

Core Idea: There are ways to align your investments with your personal financial goals.

Core Idea: A person's tolerance for investment risk can change depending on factors such as life circumstances, financial goals, and economic conditions.

Core Idea: Securing an income involves an understanding of the costs and time in preparing for a career field, interview and negotiation skills, job searches, resume development, prior experience, and vesting and retirement plans. There are ways to assess a business's feasibility and risk and to align it with an individual's financial goals.

Core Idea: Innovative ideas or innovation can lead to career opportunities.

Core Idea: Collaboration with individuals with diverse experiences can aid in the problem-solving process, particularly for global issues where diverse solutions are needed.

SEL.PK-12.1: Self-Awareness

SEL.PK.12.2: Self-Management

SEL.PK.12.4: Responsible Decision-Making



L.KL.11–12.2: Apply knowledge of language to understand how language functions in different contexts, to make effective choices for meaning or style, and to comprehend more fully when reading or listening.

A.CED.A: Create equations that describe numbers or relationships.

Core Idea: Accurate information may help in making valuable and ethical choices.

CPI#:	Cumulative Progress Indicator (CPI):
9.1.12.CFR.4	Demonstrate an understanding of the interrelationships among attitudes, assumptions, and patterns of behavior regarding money, saving, investing, and work across cultures.
9.1.12.CP.6	Explain the effect of debt on a person's net worth.
9.1.12.EG.3	Explain how individuals and businesses influence government policies.
9.1.12.EG.4	Explain the relationship between your personal financial situation and the broader economic and governmental policies.
9.1.12.FI.2	Explain ways to manage your accounts that maximize benefits and provide you with the utmost protection.
9.1.12.FI.3	Develop a plan that uses the services of various financial institutions to prepare for long term personal and family goals (e.g., college, retirement).
9.1.12.FI.4	Research benefits and drawbacks of products offered by financial and non-financial companies (e.g., banks, credit unions, check-cashing stores, product warranty insurance).
9.1.12.FP.7	Determine how multiple sources of objective, accurate and current financial information affect the prioritization of financial decisions (e.g., print information, prospectus, certified financial planners, internet, sales representatives, etc.).
9.1.12.PB.1	Explain the difference between saving and investing.
9.1.12.PB.2	Prioritize financial decisions by considering alternatives and possible consequences.
9.1.12.RM.2	Identify types of investments appropriate for different objectives such as liquidity, income, and growth.
9.2.12.CAP.14	Analyze and critique various sources of income and available resources (e.g., financial assets, property, and transfer payments) and how they may substitute for earned income.
9.2.12.CAP.21	Explain low-cost and low-risk ways to start a business.
9.2.12.CAP.22	Compare risk and reward potential and use the comparison to decide whether starting a business is feasible.
9.2.12.CAP.23	Identify different ways to obtain capital for starting a business.
9.4.12.CI.2	Identify career pathways that highlight personal talents, skills, and abilities (e.g., 1.4.12prof.CR2b, 2.2.12.LF.8).
9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
9.4.12.CT.1	Identify problem-solving strategies used in the development of an innovative product or practice (e.g., 1.1.12acc.C1b, 2.2.12.PF.3).
9.4.12.CT.2	Explain the potential benefits of collaborating to enhance critical thinking and problem solving (e.g., 1.3E.12prof.CR3.a).
SEL.PK.12.1.3	Recognize one's personal traits, strengths, and limitations.



SEL.PK.12.2.2	Recognize the skills needed to establish and achieve personal and educational goals.
SEL.PK.12.4.1	Develop, implement and model effective problem solving and critical thinking skills.
L.KL.11–12.2.A	Acquire and use accurately general academic and domain-specific words and phrases, sufficient for reading, writing, speaking, and listening at the college and career readiness level.
L.KL.11–12.2.C	Demonstrate independence in gathering vocabulary knowledge when considering a word or phrase important to comprehension or expression.
A.CED.A.1	Create equations and inequalities in one variable and use them to solve problems. Include equations arising from linear and quadratic functions, and simple rational and exponential functions.
A.CED.A.4	Rearrange formulas to highlight a quantity of interest, using the same reasoning as in solving equations.
9.4.12.IML.7	Develop an argument to support a claim regarding a current workplace or societal/ethical issue such as climate change.

Unit Essential Questions:

- What is the purpose of a worksheet?
- How is the worksheet organized?
- What is the balance sheet and income statement?
- What is meant by net income and net loss?
- How do you prepare a worksheet?
- What are the four financial statements?
- What is the purpose of the income statement?
- Where do you find the information needed to prepare the financial statement?
- How is the financial statement prepared?
- What is the purpose of the balance sheet?
- What is the purpose of the statement of cash flow?
- What is ratio analysis?
- Why is it important to communicate professionally about difficult topics?

Unit Enduring Understandings:

- The work sheet organizes general ledger account information for the financial statements.
- Net income and net loss for the accounting period.
- The income statement reports the net income or net loss for an accounting period.
- The statement of changes in owner's equity shows how the owner's financial interest changed during the accounting period.
- The balance sheet reports the financial position at a specific point in time. The statement of cash flows reports the sources and uses of cash during the accounting period.

Unit Learning Targets:

Students will....

- Explain the purpose of the worksheet.
- Describe the parts of a six-column worksheet.
- Prepare a six-column work sheet.



- Calculate net income and net loss.
- Explain the purpose of the income statement.
- Prepare an income statement.
- Explain the purpose of the statement of changes in owner's equity.
- Explain the purpose and prepare a balance sheet.
- Explain the purpose of the statement of cash flows.
- Explain the ratio analysis and compute ratio.



Evidence of Learning

Summative Assessment: 16 days

Equipment Needed: Student/teacher laptops, calculators, PowerPoints, projector

Teacher Resources: *Glencoe Accounting First Year Course Textbook, working papers, teacher resources, Glencoe online tools*

Formative Assessments:

- Students will be assessed on class participation.
- Students will be assessed on completed accounting problems.
- Students will be assessed on completed workbook pages.
- Students will be assessed on tests/quizzes.

Lesson Plans

Lesson	Time Frame
Lesson 1 Preparing and Completing a Worksheet	6 days
Lesson 2 The Income Statement and Statement of Changes in Owner's Equity	5 days
Lesson 3 The Balance Sheet and the Statement of Cash Flows	5 days

Teacher Notes:

Curriculum Development Resources/Technology Resources:

Click the links below to access additional resources used to design this unit:

www.glencoe.com

Glencoe Accounting Textbook

Glencoe Accounting Working Papers

Glencoe Accounting PowerPoints

FBLA online resource guide



Unit 4 Lesson Plan 1 Template

Content Area: Business Lesson Title: Preparing and Completing Time Frame: 6 days
a Worksheet

Lesson Components

21st Century Themes

- ☒ Global Awareness ☒ Financial, Economic, Business and Entrepreneurial Literacy
☐ Civic Literacy ☐ Health Literacy

21st Century Skills

- ☐ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☒ Information Literacy
☒ Life and Career Skills ☐ Communication and Collaboration ☐ Media Literacy ☐ ICT Literacy

Interdisciplinary Connections: Mathematics, Language Arts

Integration of Technology: Laptop, Projector, Microsoft PowerPoint

Equipment Needed: Laptop (student and teacher) Projector, Calculators

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: ● Explain the purpose and describe the part of a six-column worksheet. ● Prepare a six-column worksheet. ● Calculate net income and net loss.	Lesson Sequence 1. Through PowerPoint and class discussion students will understand the purpose and prepare a worksheet. 2. Review a worksheet accounting form. 3. Demonstrate proper completion for each component of a worksheet (<i>including heading, account name section, trial balance, income statement, and balance sheet</i>). 4. Students will demonstrate understanding and comprehension of the accounting equation through successful completion of a working paper assignment.	● Students will be assessed on class participation. ● Students will be assessed on completed accounting problems. ● Students will be assessed on completed workbook pages. ● Students will be assessed on tests/quizzes.



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Differentiation: Assignments will be modified as necessary. Students will be given copies of notes as necessary. A multi-sensory approach to instruction will take place in order to accommodate all students and their learning styles.

Resources Provided:

- Glencoe Accounting Textbook
- Working Papers
- Microsoft PowerPoint
- Glencoe Website



Unit 4 Lesson Plan 2 Template

Content Area: Business Lesson Title: The Income Statement and Statement of Changes in Owner's Equity Time Frame: 5 days

Lesson Components

21st Century Themes

- ☒ Global Awareness ☒ Financial, Economic, Business and Entrepreneurial Literacy
☐ Civic Literacy ☐ Health Literacy

21st Century Skills

- ☐ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☒ Information Literacy
☒ Life and Career Skills ☐ Communication and Collaboration ☐ Media Literacy ☐ ICT Literacy

Interdisciplinary Connections: Mathematics, Language Arts

Integration of Technology: Laptop, Projector, Microsoft PowerPoint

Equipment Needed: Laptop (student and teacher) Projector, Calculators

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: • Explain the purpose of the income statement and statement of changes in owner's equity. • Prepare an income statement and statement of changes in owner's equity.	Lesson Sequence 1. Through PowerPoint and class discussion, students will understand the purpose and prepare an income statement and statement of change in owner's equity. 2. Review an income statement and statement of changes in the owner's equity form. 3. Students will prepare a reference sheet for proper layout of each account. 4. Demonstrate proper completion for each component of an income statement (<i>heading, revenue, expenses, net income/net loss sections</i>) and statement of changes in owner's equity (<i>heading, capital, investment, net income/net loss, withdrawal sections</i>).	• Students will be assessed on class participation. • Students will be assessed on completed accounting problems. • Students will be assessed on completed workbook pages. • Students will be assessed on tests/quizzes.



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|--|--|--|
| | 5. Students will demonstrate understanding and comprehension of the accounting equation through successful completion of a working paper assignment. | |
|--|--|--|

Differentiation: Assignments will be modified as necessary. Students will be given copies of notes as necessary. A multi-sensory approach to instruction will take place in order to accommodate all students and their learning styles.

Resources Provided:

- www.glencoe.com
- Glencoe Accounting Textbook
- Glencoe Accounting Working Papers
- Glencoe Accounting PowerPoints
- FBLA online resource guide



Unit 4 Lesson Plan 3 Template

Content Area: Business Lesson Title: The Balance Sheet and the Statement of Cash Flow Time Frame: 5 days

Lesson Components

21st Century Themes

- ☒ Global Awareness ☒ Financial, Economic, Business and Entrepreneurial Literacy
☐ Civic Literacy ☐ Health Literacy

21st Century Skills

- ☐ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☒ Information Literacy
☒ Life and Career Skills ☐ Communication and Collaboration ☐ Media Literacy ☐ ICT Literacy

Interdisciplinary Connections: Mathematics, Language Arts

Integration of Technology: Laptop, Projector, Microsoft PowerPoint

Equipment Needed: Laptop (student and teacher) Projector, Calculators

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Explain the purpose of the balance sheet. - Prepare a balance sheet. - Explain the purpose of a cash flow statement - Explain the ratio analysis and compute ratios.	Lesson Sequence - Through PowerPoint and class discussion, students will understand the purpose and prepare a balance sheet and cash flow statement. - Review the balance sheet and cash flow statement accounting form. - Demonstrate proper completion for each component of a balance sheet (<i>including heading, asset, liabilities and owner's equity sections</i>) and the statement of cash flows (<i>ratio analysis, profitability ratios, return on sales, and current liabilities</i>). - Students will demonstrate understanding and comprehension of the accounting equation through successful completion of working paper assignment.	- Students will be assessed on class participation. - Students will be assessed on completed accounting problems. - Students will be assessed on completed workbook pages. - Students will be assessed on tests/quizzes.



Differentiation: Assignments will be modified as necessary. Students will be given copies of notes as necessary. A multi-sensory approach to instruction will take place in order to accommodate all students and their learning styles.

Resources Provided:

- www.glencoe.com
- Glencoe Accounting Textbook
- Glencoe Accounting Working Papers
- Glencoe Accounting PowerPoints
- FBLA online resource guide



Lesson Reflection

Reflect on the lesson you have developed and rate the degree to which the lesson *Strongly*, *Moderately* or *Weakly* meets the criteria below.

Lesson Activities	Strongly	Moderately	Weakly
Are challenging Strongly and require higher order thinking and problem solving skills	X		
Allow for student choice		X	
Provide scaffolding for acquiring targeted knowledge/skills	X		
Integrate global perspectives		X	
Integrate 21st century skills	X		
Provide opportunities for interdisciplinary connection and transfer of knowledge and skills	X		
Foster student use of technology as a tool to develop critical thinking, creativity and innovation skills	X		
Are varied to address different student learning styles and preferences	X		
Are differentiated based on student needs	X		
Are student-centered with teacher acting as a facilitator and co-learner during the teaching and learning process	X		
Provide means for students to demonstrate knowledge and skills and progress in meeting learning goals and objectives	X		
Provide opportunities for student reflection and self- assessment	X		
Provide data to inform and adjust instruction to better meet the varying needs of learners	X		

Curriculum Design Template

Content Area: Business	Grade Level: 10-12	Unit Title: Preparing Financial Documents
Created: Erica Moore	Board Approved on:	Type Here



Unit 5 Overview Template

Content Area: Business	Grade Level: 10-12	Unit Title: Completing the Accounting Cycle
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Unit Summary: At the end of the accounting period, the accountant transfers the balances in the temporary accounts to the owner's capital account to bring it up to date and to prepare the accounting records for the next period. An important part of accounting for a business involves tracking the cash received and paid out.

Primary Interdisciplinary Connections: Mathematics, Language Arts

21st Century Themes ☐ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☐ ICT Literacy
☒ Information Literacy ☒ Life and Career Skills ☐ Communication and Collaboration ☐ Media Literacy

Unit Rationale: Students will be able to explain the purposes of the closing process and journalize and post closing entries. Students will be able to recognize and prepare bank reconciliations, petty cash, change accounts and explain the benefits of electronic funds transfers, automated teller machine transactions, electronic data interchange, automated bill paying and the uses of debit cards.

Career Readiness (Standard 9): 9.2, 9.4

Learning Targets

Standards: 9.1, SEL.PK-12.1, SEL.PK-12.2, SEL.PK-12.4, L.KL.11–12.2, A.CED

Content Statements:

Core Idea: The potential for building and using personal wealth includes responsibility to the broader community and an understanding of the legal rights and responsibilities of being a good citizen.

Core Idea: There are ways to evaluate loans and their impact on one's personal financial plan.

Core Idea: There are different ways you can influence government policy to improve your financial situation.

Core Idea: There are factors you can use to select financial institutions and professionals that are best suited for your needs.

Core Idea: The ability to assess external information is a necessary skill to make informed decisions aligned to one's goals.

Core Idea: There are ways to align your investments with your personal financial goals.

Core Idea: A person's tolerance for investment risk can change depending on factors such as life circumstances, financial goals, and economic conditions.

Core Idea: Securing an income involve an understanding of the costs and time in preparing for a career field, interview and negotiation skills, job searches, resume development, prior experience, and vesting and retirement plans. There are ways to assess a business's feasibility and risk and to align it with an individual's financial goals.

Core Idea: Innovative ideas or innovation can lead to career opportunities.

Core Idea: Collaboration with individuals with diverse experiences can aid in the problem-solving process, particularly for global issues where diverse solutions are needed.

SEL.PK-12.1: Self-Awareness

SEL.PK.12.2: Self-Management

SEL.PK.12.4: Responsible Decision-Making



L.KL.11–12.2: Apply knowledge of language to understand how language functions in different contexts, to make effective choices for meaning or style, and to comprehend more fully when reading or listening.

A.CED.A: Create equations that describe numbers or relationships.

Core Idea: Accurate information may help in making valuable and ethical choices.

CPI#:	Cumulative Progress Indicator (CPI):
9.1.12.CFR.4	Demonstrate an understanding of the interrelationships among attitudes, assumptions, and patterns of behavior regarding money, saving, investing, and work across cultures.
9.1.12.CP.6	Explain the effect of debt on a person's net worth.
9.1.12.EG.3	Explain how individuals and businesses influence government policies.
9.1.12.EG.4	Explain the relationship between your personal financial situation and the broader economic and governmental policies.
9.1.12.FI.2	Explain ways to manage your accounts that maximize benefits and provide you with the utmost protection.
9.1.12.FI.3	Develop a plan that uses the services of various financial institutions to prepare for long term personal and family goals (e.g., college, retirement).
9.1.12.FI.4	Research benefits and drawbacks of products offered by financial and non-financial companies (e.g., banks, credit unions, check-cashing stores, product warranty insurance).
9.1.12.FP.7	Determine how multiple sources of objective, accurate and current financial information affect the prioritization of financial decisions (e.g., print information, prospectus, certified financial planners, internet, sales representatives, etc.).
9.1.12.PB.1	Explain the difference between saving and investing.
9.1.12.PB.2	Prioritize financial decisions by considering alternatives and possible consequences.
9.1.12.RM.2	Identify types of investments appropriate for different objectives such as liquidity, income, and growth.
9.2.12.CAP.14	Analyze and critique various sources of income and available resources (e.g., financial assets, property, and transfer payments) and how they may substitute for earned income.
9.2.12.CAP.21	Explain low-cost and low-risk ways to start a business.
9.2.12.CAP.22	Compare risk and reward potential and use the comparison to decide whether starting a business is feasible.
9.2.12.CAP.23	Identify different ways to obtain capital for starting a business.
9.4.12.CI.2	Identify career pathways that highlight personal talents, skills, and abilities (e.g., 1.4.12prof.CR2b, 2.2.12.LF.8).
9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
9.4.12.CT.1	Identify problem-solving strategies used in the development of an innovative product or practice (e.g., 1.1.12acc.C1b, 2.2.12.PF.3).
9.4.12.CT.2	Explain the potential benefits of collaborating to enhance critical thinking and problem solving (e.g., 1.3E.12profCR3.a).
SEL.PK.12.1.3	Recognize one's personal traits, strengths, and limitations.



SEL.PK.12.2.2	Recognize the skills needed to establish and achieve personal and educational goals.
SEL.PK.12.4.1	Develop, implement and model effective problem solving and critical thinking skills.
L.KL.11–12.2.A	Acquire and use accurately general academic and domain-specific words and phrases, sufficient for reading, writing, speaking, and listening at the college and career readiness level.
L.KL.11–12.2.C	Demonstrate independence in gathering vocabulary knowledge when considering a word or phrase important to comprehension or expression.
A.CED.A.1	Create equations and inequalities in one variable and use them to solve problems. Include equations arising from linear and quadratic functions, and simple rational and exponential functions.
A.CED.A.4	Rearrange formulas to highlight a quantity of interest, using the same reasoning as in solving equations.
9.4.12.IML.7	Develop an argument to support a claim regarding a current workplace or societal/ethical issue such as climate change.

Unit Essential Questions:

- What are the last two steps of the accounting cycle?
- What is the purpose of closing entries?
- What is the purpose of the income summary account?
- How do you journalize closing entries?
- What is special about posting the closing entries?
- Why is a post-closing trial balance needed?
- How does a business protect cash?
- How do you maintain a checking account?
- What is meant by providing cash?
- What is a bank reconciliation?
- What is EFTS?
- Why is it important to communicate professionally about difficult topics?

Unit Enduring Understandings:

- Closing entries transfer the temporary account balances to the owner's capital account.
- After the closing entries are posted, a post-closing trial balance is prepared to verify that debits equal credits.
- Internal controls are steps taken to protect assets and keep reliable records.
- Bank reconciliation is an important internal control.

Unit Learning Targets:

Students will....

- Explain why it is necessary to update accounts through closing entries.
- Explain the purpose of the Income Summary account.
- Explain the relationship between the Income Summary account and the capital account.
- Analyze and journalize the closing entries.
- Post the closing entries to the general journal.
- Prepare a post-closing trial balance.
- Describe the internal controls used to protect cash.



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- Describe the forms needed to open and use a checking account.
- Record information on check stubs.
- Prepare a check.
- Prepare bank deposits.
- Journalize and post entries relating to bank service changes.
- Describe the uses of the electronic funds transfer system.



Evidence of Learning

Summative Assessment: 15 days

Equipment Needed: Student/teacher laptops, calculators, PowerPoints, projector

Teacher Resources: *Glencoe Accounting First Year Course Textbook, working papers, teacher resources, Glencoe online tools*

Formative Assessments:

- Students will be assessed on class participation.
- Students will be assessed on completed accounting problems.
- Students will be assessed on completed workbook pages.
- Students will be assessed on tests/quizzes.

Lesson Plans

Lesson	Time Frame
Lesson 1 Completing the Accounting Cycle for a Sole Proprietorship	6 days
Lesson 2 Cash Control and Banking Activities	6 days
Lesson 3 Completing the Accounting Cycle for a Sole Proprietorship	3 days

Teacher Notes:

Curriculum Development Resources/Technology Resources:

Click the links below to access additional resources used to design this unit:

www.glencoe.com

Glencoe Accounting Textbook

Glencoe Accounting Working Papers

Glencoe Accounting PowerPoints

FBLA online resource guide



Unit 5 Lesson Plan 1 Template

Content Area: Business	Lesson Title: Completing the Accounting Cycle for a Sole Proprietorship	Time Frame: 6 days
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Lesson Components

21st Century Themes

- | | |
|--|--|
| ☒ Global Awareness | ☒ Financial, Economic, Business and Entrepreneurial Literacy |
| ☐ Civic Literacy | ☐ Health Literacy |

21st Century Skills

- | | | |
|--|---|---|
| ☐ Creativity and Innovation | ☒ Critical Thinking and Problem Solving | ☒ Information Literacy |
| ☒ Life and Career Skills | ☐ Communication and Collaboration | ☐ Media Literacy ☐ ICT Literacy |

Interdisciplinary Connections: Mathematics, Language Arts

Integration of Technology: Laptop, Projector, Microsoft PowerPoint

Equipment Needed: Laptop (student and teacher) Projector, Calculators

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Explain why it is necessary to update accounts through closing entries. - Explain the purpose of the Income Summary account. - Explain the relationship between the Income Summary account and the Capital Account. - Analyze and journalize the closing entries. - Post the closing entries to the general ledger. - Prepare a post closing trial balance.	Lesson Sequence - Through PowerPoint and class discussion, students will understand the purpose and prepare closing entries. - Review the income summary account, and post-closing trial balance accounting form. - Demonstrate proper completion for each component of a closing entries and post closing trial balance (<i>including heading, asset, liability and owner's equity accounts</i>). - Students will demonstrate understanding and comprehension of the accounting equation through successful completion of working paper assignment.	- Students will be assessed on class participation. - Students will be assessed on completed accounting problems. - Students will be assessed on completed workbook pages. - Students will be assessed on tests/quizzes.
Differentiation: Assignments will be modified as necessary. Students will be given copies of notes as necessary. A multi-sensory approach to instruction will take place in order to accommodate all students and their learning styles.		



Resources Provided:

- Glencoe Accounting Textbook
- Working Papers
- Microsoft PowerPoint
- Glencoe Website



Unit 5 Lesson Plan 2 Template

Content Area: Business Lesson Title: Cash Control and Banking Activities Time Frame: 6 days

Lesson Components

21st Century Themes

- ☒ Global Awareness ☒ Financial, Economic, Business and Entrepreneurial Literacy
☐ Civic Literacy ☐ Health Literacy

21st Century Skills

- ☐ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☒ Information Literacy
☒ Life and Career Skills ☐ Communication and Collaboration ☐ Media Literacy ☐ ICT Literacy

Interdisciplinary Connections: Mathematics, Language Arts

Integration of Technology: Laptop, Projector, Microsoft PowerPoint

Equipment Needed: Laptop (student and teacher) Projector, Calculators

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Describe the internal controls used to protect cash. - Describe the forms needed to open and use a checking account. - Record information on check stubs. - Prepare a check, and deposit slip. - Reconcile a bank statement. - Journalize and post entries relating to bank service charges. - Describe the uses of electronic funds transfer systems.	Lesson Sequence - Through PowerPoint and class discussion, students will understand the purpose of protecting cash and checking accounts. - Review the procedures of opening a checking account, making deposits and writing checks. - Demonstrate proper completion for each component of making deposits, writing checks, and reconciling accounts. - Students will demonstrate understanding and comprehension of the accounting equation through successful completion of working paper assignment.	- Students will be assessed on class participation. - Students will be assessed on completed accounting problems. - Students will be assessed on completed workbook pages. - Students will be assessed on tests/quizzes.
Differentiation: Assignments will be modified as necessary. Students will be given copies of notes as necessary. A multi-sensory approach to instruction will take place in order to accommodate all students and their learning styles.		



Resources Provided:

- Glencoe Accounting Textbook
- Working Papers
- Microsoft PowerPoint
- Glencoe Website



Unit 5 Lesson Plan 3 Template

Content Area: Business Lesson Title: Completing the Accounting Cycle for a Sole Proprietorship Time Frame: 3 days

Lesson Components

21st Century Themes

- ☒ Global Awareness ☒ Financial, Economic, Business and Entrepreneurial Literacy
☐ Civic Literacy ☐ Health Literacy

21st Century Skills

- ☐ Creativity and Innovation ☒ Critical Thinking and Problem Solving ☒ Information Literacy
☒ Life and Career Skills ☐ Communication and Collaboration ☐ Media Literacy ☐ ICT Literacy

Interdisciplinary Connections: Mathematics, Language Arts

Integration of Technology: Laptop, Projector, Microsoft PowerPoint

Equipment Needed: Laptop (student and teacher) Projector, Calculators

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: • Open general journal accounts. • Analyze, journalize, and post transactions. • Reconcile the bank statements. • Journalize and post the bank service charge. • Prepare a trial balance, a worksheet, and the financial statements. • Journalize and post the closing entries. • Prepare a post closing trial balance.	Lesson Sequence 1. Students will receive company background information, organization information, and job responsibilities for Fast Track Tutoring Service. 2. Students will open a general ledger account for each account in the chart of accounts, analyze each business transaction, enter each business transaction in the general journal, post each journal entry to the appropriate accounts in the general ledger, reconcile the bank statement, journalize and post the entry for the bank service charge, prepare trial balance and complete the worksheet, prepare an income	• Students will be assessed on class participation. • Students will be assessed on completed accounting problems. • Students will be assessed on completed workbook pages. • Students will be assessed on tests/quizzes.



	statement, a statement of changes in owner's equity, and balance sheet, and prepare post closing trial balance. 3. Students will demonstrate understanding and comprehension of the accounting equation through successful completion of the Mini Practice Set for Fast Track Tutoring Service.	
Differentiation: Assignments will be modified as necessary. Students will be given copies of notes as necessary. A multi-sensory approach to instruction will take place in order to accommodate all students and their learning styles.		
Resources Provided: • www.glencoe.com • Glencoe Accounting Textbook • Glencoe Accounting Working Papers • Glencoe Accounting PowerPoints • FBLA online resource guide		



Lesson Reflection

Reflect on the lesson you have developed and rate the degree to which the lesson *Strongly*, *Moderately* or *Weakly* meets the criteria below.

Lesson Activities	Strongly	Moderately	Weakly
Are challenging Strongly and require higher order thinking and problem solving skills	X		
Allow for student choice		X	
Provide scaffolding for acquiring targeted knowledge/skills	X		
Integrate global perspectives	X		
Integrate 21st century skills	X		
Provide opportunities for interdisciplinary connection and transfer of knowledge and skills	X		
Foster student use of technology as a tool to develop critical thinking, creativity and innovation skills	X		
Are varied to address different student learning styles and preferences	X		
Are differentiated based on student needs	X		
Are student-centered with teacher acting as a facilitator and co-learner during the teaching and learning process	X		
Provide means for students to demonstrate knowledge and skills and progress in meeting learning goals and objectives	X		
Provide opportunities for student reflection and self- assessment	X		
Provide data to inform and adjust instruction to better meet the varying needs of learners	X		

Curriculum Design Template

Content Area: Business	Grade Level: 10-12	Unit Title: Completing the Accounting Cycle
Created: Erica Moore	Board Approved on:	Type Here



SPRINGFIELD PUBLIC SCHOOLS

**ENGAGING STUDENTS • FOSTERING ACHIEVEMENT • CULTIVATING 21ST CENTURY
GLOBAL SKILLS**

IEP AND 504 ACCOMMODATIONS AND MODIFICATIONS FOR EARLY CHILDHOOD AND ELEMENTARY SCHOOL STUDENTS:

Large print textbooks
Textbooks for at-home use
Additional time for assignments
Review of directions
Use of mnemonics
Have student restate information
Concrete examples
Adaptive writing utensils
Support auditory presentations with visuals
Use of a study carrel
Assistance in maintaining uncluttered space
Weekly home-school communication tools (notebook, daily log, phone calls or email messages)
Space for movement or breaks
Study sheets and teacher outlines
Extra visual and verbal cues and prompts
Math sheets with highlighted instructions
Graph paper to assist in organizing or lining up math problems
Use of computers and calculators
Books on tape
Graphic organizers
Quiet corner or room to calm down and relax when anxious
Preferential seating
Alteration of the classroom arrangement
Reduction of distractions
Answers to be dictated
Hands-on activities
Use of manipulatives
No penalty for spelling errors or sloppy handwriting
Follow a routine/schedule
Alternate quiet and active time
Teach time management skills
Rest breaks
Verbal and visual cues regarding directions and staying on task
Agenda book and checklists
Adjusted assignment timelines
Visual daily schedule



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**ENGAGING STUDENTS • FOSTERING ACHIEVEMENT • CULTIVATING 21ST CENTURY
GLOBAL SKILLS**

Varied reinforcement procedures
Immediate feedback
Work-in-progress check
Personalized examples

TESTING AND ASSESSMENT ACCOMMODATIONS AND MODIFICATIONS:

Answers to be dictated
Frequent rest breaks
Additional time
Oral testing
Untimed tests
Choice of test format (multiple-choice, essay, true-false)
Alternate ways to evaluate (projects or oral presentations instead of written tests)
Accept short answers
Open-book tests
Read test and directions to student
Provide study outline prior to tests
Highlight key directions
Test in alternative site
Use of calculator
Extra credit option
Preview test procedures
Simplified test wording; rephrased test questions and/or directions

GENERAL ACCOMMODATIONS AND MODIFICATIONS:

Use of alternative books or materials on the topic being studied
Computerized spell-check support
Word bank of choices for answers to test questions
Provision of calculator and/or number line for math tests
Reworded questions in simpler language
Projects instead of written reports
Highlighting important words or phrases in reading assignments
Modified workload or length of assignments/tests
Modified time demands
Modified grades based on IEP

BEHAVIOR ACCOMMODATIONS MODIFICATIONS:



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**ENGAGING STUDENTS • FOSTERING ACHIEVEMENT • CULTIVATING 21ST CENTURY
GLOBAL SKILLS**

Breaks between tasks
Cue expected behavior
Daily feedback to student
Have contingency plans
Use de-escalating strategies
Use positive reinforcement
Use proximity/touch control
Use peer supports and mentoring
Model expected behavior by adults
Have parent sign homework
Have parent sign behavior chart
Set and post class rules
Chart progress and maintain data



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ENGAGING STUDENTS • FOSTERING ACHIEVEMENT • CULTIVATING 21ST CENTURY
GLOBAL SKILLS

IEP AND 504 ACCOMODATIONS AND MODIFICATIONS FOR MIDDLE AND HIGH SCHOOL STUDENTS:

Large print textbooks
Textbooks for at-home use
Additional time for assignments
A locker with adapted lock
Review of directions
Review sessions
Use of mnemonics
Have student restate information
Provision of notes or outlines
Concrete examples
Adaptive writing utensils
Support auditory presentations with visuals
Weekly or bi-weekly home-school communication
Space for movement or breaks
Study sheets and teacher outlines
Extra visual and verbal cues and prompts
Lab and math sheets with highlighted instructions
Graph paper to assist in organizing or lining up math problems
Use of tape recorder for lectures
Use of Interactive notebook
Use of a scribe
Use of computers and calculators
Books on tape
Graphic organizers
Quiet corner or room to calm down and relax when anxious
Preferential seating
Alteration of the classroom arrangement
Reduction of distractions
Answers to be dictated
Hands-on activities
Ability to type all assignments
Follow a routine/schedule
Teach time management and organizational skills
Rest breaks
Verbal and visual cues regarding directions and staying on task
Agenda book and checklists
Daily check-in with case manager or special education teacher
Adjusted assignment timelines
Visual daily schedule



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**ENGAGING STUDENTS • FOSTERING ACHIEVEMENT • CULTIVATING 21ST CENTURY
GLOBAL SKILLS**

Varied reinforcement procedures
Immediate feedback
Work-in-progress check
Personalized examples

TESTING AND ASSESSMENT ACCOMMODATIONS AND MODIFICATIONS:

Answers to be dictated
Frequent rest breaks
Additional time
Oral testing
Choice of test format (multiple-choice, essay, true-false)
Alternate ways to evaluate (projects or oral presentations instead of written tests)
Accept short answers
Open-book or open-note tests
Read test and directions to student
Provide study guides prior to tests
Highlight key directions
Test in alternative site
Use of calculator
Extra credit option
Pace long-term projects
Preview test procedures
Simplified test wording; rephrased test questions and/or directions

GENERAL ACCOMMODATIONS AND MODIFICATIONS:

Allow outlining, instead of writing for an essay or major project
Use of alternative books or materials on the topic being studied
Computerized spell-check support
Word bank of choices for answers to test questions
Provision of calculator for math tests
Film or video supplements in place of reading text
Reworded questions in simpler language
Projects instead of written reports
Highlighting important words or phrases in reading assignments
Modified workload or length of assignments/tests
Modified time demands



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**ENGAGING STUDENTS • FOSTERING ACHIEVEMENT • CULTIVATING 21ST CENTURY
GLOBAL SKILLS**

Pass/no pass option

Modified grades based on IEP

BEHAVIOR ACCOMMODATIONS FOR STUDENTS:

- Breaks between tasks
- Cue expected behavior
- Daily feedback to student
- Have contingency plans
- Use de-escalating strategies
- Use positive reinforcement
- Use proximity/touch control
- Use peer supports and mentoring
- Model expected behavior by adults
- Have parent sign homework
- Set and post class rules
- Chart progress and maintain data



SPRINGFIELD PUBLIC SCHOOLS

ENGAGING STUDENTS • FOSTERING ACHIEVEMENT • CULTIVATING 21ST CENTURY
GLOBAL SKILLS

Accommodations and Modifications for ESL Students

- Give tests orally
- Give instructions/directions in writing and orally
- Assign a peer tutor, same language or English speaking
- Allow use of bilingual/translation dictionary
- Provide summaries of text or study guides of particular chapters
- Allow errors in speaking
- Allow errors in writing
- Accept writing in first language
- Highlight key vocabulary
- Reduce amount of work required
- Assess comprehension through demonstration or other alternative means (gestures, drawings)
- Rephrase questions, directions, and explanations
- Reduce multiple choices on assessments
- Provide study guides and/ or outlines
- Shorten reading assignments
- Allow extended time for test/project completion
- Use of audio books
- Use of graphic organizers
- Use reduced text, so that print is not dense
- Use visuals/pictures throughout lesson/unit/assignment
- Adapt homework to reflect language proficiency/home support
- Adapt homework to reflect home support
- Provide hands-on activities and explanations
- Allow extended time to answer questions, and permit drawing, as an explanation
- Use of translation dictionaries to locate words in the native language
- Use anecdotal records and portfolio of work as forms of assessment
- Use story retellings to assess comprehension

What Does the Gifted and Talented Experience Look Like? *Springfield Public Schools*

Mission Statement

The Gifted and Talented Program of the Springfield Public Schools aims to provide a meaningful and rigorous education that instills the value of lifelong learning and empowers all students to reach their full potential and become self-fulfilled creative leaders in accordance with the comprehensive standards of our state. We accomplish this by offering challenging, real-world experiences in a student-centered environment.

We recognize that students come from diverse socioeconomic, cultural, and ethnic backgrounds, and the mission of the gifted and talented program is to provide opportunities for students to explore their intellectual, creative, and artistic gifts and talents within the classroom and with beyond-the-classroom experiences. It is essential to provide diverse, appropriate, and ongoing learning experiences and environments that incorporate students' academic, psychological, and social needs. Our responsibility is to provide students with educational alternatives that teach, challenge, and expand their knowledge, while simultaneously stressing the development of independent and self-directed learners who continuously generate questions, analyze, synthesize, and evaluate information and ideas.

New Jersey Administrative Code 6A:8-3.1 defines students who are gifted and talented as those students who possess or demonstrate high levels of ability in one or more content areas when compared to their chronological peers in the local district and who require modification of their educational program if they are to achieve in accordance with their capabilities.

Goals:

To support our mission, we have established the following goals to guide our work:

- To infuse into the general education program a broad range of activities for high-level learning that will challenge all students to perform at advanced levels, and provide extended opportunities, resources, and support in particular areas where student interest or talent is demonstrated.
- To provide a continuum of gifted education services that will strengthen the total school program, offer enriching and challenging learning opportunities for all students, and provide specialized learning experiences
- To promote achievement of students' best potentials and increased ability.

Through a productive and collaborative relationship among the building principals, classroom teachers, and the Gifted and Talented teacher, our schools can create programming that will enhance the learning experience for every student and serve the unique and specialized needs of students currently demonstrating gifted behaviors.

Elements of the Schoolwide Enrichment Model, W.I.N (What I Need), differentiated instruction, advanced classes, or individual programs into a student's regular instruction program are integral to this overarching framework for gifted education in the Springfield School District.

Reference Board Policy and Regulation 2464 – Gifted and Talented Pupils (M)

Early Childhood Center **Edward V. Walton**

Schoolwide Virtual Enrichment

All first and second grade students have access to the [Gifted and Talented Virtual Classroom](#). This virtual classroom is a space for students to complete various challenges and enrichment opportunities at their own pace. Students can receive feedback and additional adaptable resources to meet their individual learning needs. The virtual classroom design expands accessibility to enrichment resources and allows students to choose learning activities according to their unique interests and abilities. The purpose of the activities is to encourage problem-solving, develop critical thinking

skills, and expand curiosity and imagination. Activities are aligned to the New Jersey Student Learning Standards.

Gifted and Talented Teacher as a Resource

The Gifted and Talented teacher serves as a resource to all teachers within Edward V. Walton School. Teachers seeking resources for their high-ability learners will receive additional support from the Gifted and Talented teacher in various ways. This support may include additional units of study, challenging resources, and student projects.

Elementary Schools **James Caldwell** **Thelma L. Sandmeier**

The goal is to engage small groups of students in intensive learning experiences through standards-based, rigorous, and relevant units of study that supplement, not supplant, the grade-level curriculum and support students' unique learning needs.

Enrichment Experience Grade 3

Beginning in third grade, the G&T teacher will cycle through all classrooms to work on problem-solving and enrichment tasks with students. Driven by assessment data, academic performance, student interest, and teacher observation, small groups of students will meet with the G&T teacher during W.I.N. (What I Need) periods throughout the week that the teacher is assigned to their classroom teacher. Groupings will be flexible and monitored to best meet each student's needs throughout the school year. Activities will include brain teasers, puzzles, strategic thinking, problem-solving, and STEM challenges.

Targeted Gifted and Talented Programing Grades 4-5

Students may become identified as Gifted and Talented in fourth grade. Students that are identified may receive support from the G&T Teacher for up to five periods (200 minutes) a week during W.I.N. (What I Need) periods. Identified students will meet to explore grade-level content while incorporating depth and complexity in a student-centered, problem-based environment. The Gifted and Talented Program aims to provide students with various advanced and challenging learning experiences across content areas to promote independent thinking skills, refine critical thinking and communication skills, cultivate joy in learning, and expand student interests through problem-solving. The instruction that students receive incorporates 21st Century Skills and advanced content that is challenging, hands-on, and relevant to the real world.

Strategies and Practices that Support Gifted and Talented Students

- Adjusted Pace of Lessons
- Inquiry-Based Instruction
- Higher-Order Thinking Activities
- Interest-Based Content
- Real World Problem Solving/Problem Based Learning
- Independent Study/Passion Projects
- Units of Study with Like-Minded Peers

Schoolwide Virtual Enrichment

All JCS and TLS students have access to grade level-specific [Gifted and Talented Virtual Classrooms](#). These virtual classrooms are a space for students to complete various challenges and enrichment opportunities at their own pace. Students are able to receive feedback and additional opportunities based on their needs. The virtual classrooms have expanded the accessibility of enrichment resources directly to the students and allows for students to choose opportunities according to their interests and abilities. The purpose of the activities is to encourage problem solving, develop critical thinking skills, and expand curiosity and imagination in conjunction with the New Jersey Student Learning Standards.

Gifted and Talented Teacher as a Resource

In addition to classroom support, the Gifted and Talented teacher also serves as a resource to all teachers in the building. Teachers that are seeking resources for their high ability learners will receive additional support from the Gifted and Talented teacher in various ways. This may include additional units of study, challenging resources, student projects, and meeting with the G&T teacher as needed.

Additional Enrichment Opportunities

Across all grade levels 3-5, as recommended by the classroom teacher, students exhibiting a need for additional enrichment may have the opportunity to meet with the G&T teacher as the schedule allows. Groupings will be flexible and monitored to best meet the students' needs throughout the school year. Activities will include, brain teasers, puzzles, strategic thinking activities, problem-solving challenges, and STEM challenges. Students engage in an extended process of asking questions, using resources, and developing answers that lead to thinking about what and how they are learning. Students are held accountable for how they work and use their time by demonstrating their learning through products or presentations.

Students self-select to participate in individual and/or group projects based on interest and commitment. The classroom teacher and/or the enrichment teacher will help guide and monitor student exploration of chosen topics, facilitating their learning with resources and teaching of needed skills.

Secondary Schools
Florence M. Gaudineer Middle School
Jonathan Dayton High School

Grades 6-12: Access to specific content programs with higher levels of academic challenges (i.e. Pre-Algebra, Accelerated Communication Arts, and Advanced Placement Classes)

Dual Credit Courses provide students the opportunity to obtain high school credit, and college credit, simultaneously through partnerships with several institutions.

Project Lead the Way (PLTW) students become builders of technology by engaging in real world activities. Students are empowered as design thinkers collaborating on real world projects.

Gifted and Talented Identification Criteria

The Springfield Schools Gifted and Talented Program recognizes that students require differentiated learning experiences beyond the core curriculum being taught because of their advanced abilities in one or more content areas. These students may also have other cognitive qualities such as curiosity, creativity, motivation, leadership, and passion that require modifications to their academic experience.

Multiple Measures of Eligibility

Kindergarten through grade twelve identification process for gifted and talented students includes multiple measures. Multiple measures may include but are not limited to: achievement test scores; grades; student performance or products; intelligence testing; parent, student, and/or teacher recommendation; and other appropriate measures. The identification methodology is developmentally appropriate, non-discriminatory, and related to the programs and services offered by the Springfield School District. The identification procedures are reviewed annually.

According to N.J.A.C. 6A:8-3.1, all public school districts must have a board-approved gifted and talented identification process and provide services for identified students enrolled in the grades of that school district. The regulations require that identification and services be made available to students in grades K-12.

When students are recommended for the Gifted and Talented Program there are multiple measures that are considered to determine if services are necessary and appropriate. The assessments used are as follows:

- *Cognitive Abilities Test (CogAT)*
- *Classroom Performance/Student Portfolios*
- *DRA2 Level*
- *iReady Diagnostic Scores*
- *Gifted Indicators Checklist*
- *Start Strong/NJSLA Assessment Data*

The N.J.A.C. requires that students be compared to their chronological peers in the local school district. The New Jersey Department of Education has not established state-level criteria for identifying students who are gifted, such as mandated tests or assessments, grade point averages, or IQ scores. Local school districts must use multiple measures to identify students.

Procedures

<https://www.straussesmay.com/seportal/Public/DistrictPolicy.aspx?policyid=2464&id=b8a33a9f505e4998a6db3fb8e1de778b>

Gifted and Talented Program Identification Matrix

Minimum Score Required for Consideration: 14 Points

1 Point	2 Points	3 Points
Cogat Assessment Overall Stanine Score of a 7	Cogat Assessment Overall Stanine Score of an 8	Cogat Assessment Overall Stanine Score of a 9
iReady Math Assessment Just Below Current Grade Level	iReady Math Assessment On Grade Level	iReady Math Assessment ½ Year + Above Current Level
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NJSLA Math Approaching Expectations	NJSLA Math Met Expectations	NJSLA Math Exceed Expectations
NJSLA ELA Approaching Expectations	NJSLA ELA Met Expectations	NJSLA ELA Exceed Expectations
HOPE Teacher Rating Scale Raw Score: 11 - 29	HOPE Teacher Rating Scale Raw Score: 30 - 49	HOPE Teacher Rating Scale Raw Score: 50-66

Team meetings present the opportunity to review data and assess the educational needs of all students. Teacher provides examples of student work exhibiting above and beyond grade level expectations, creativity, leadership, critical and abstract thinking. Programs for gifted and talented students will be periodically evaluated for their continuing efficacy and adjusted accordingly. The parent of any student identified as gifted or talented shall be consulted regarding any program designed to address the student's particular needs.

Resource Links

https://riversideinsights.com/cognitive_abilities_test

<https://www.curriculumassociates.com/programs/i-ready-learning>

<https://www.nj.gov/education/assessment/resources/>

<https://www.routledge.com/HOPE-Teacher-Rating-Scale-Involving-Teachers-in-Equitable-Identification/Gentry-Pereira-Peters-McIntosh-Fugate/p/book/9781618214522#:~:text=The%20HOPE%20Teacher%20Rating%20Scale,making%20it%20easy%20to%20use.>

Gifted and talented student: The “*[Strengthening Gifted and Talented Education Act](#)*” defines a gifted and talented student as a “student who possesses or demonstrates a high level of ability in one or more content areas when compared to their chronological peers in the school district and who require modifications of their educational program if they are to achieve in accordance with their capabilities.”

Twice-exceptional (2E) students: A twice-exceptional (2E) student is defined as “a student who is both gifted and a student with a disability. These students may also be referred to as having dual exceptionalities or as being gifted with learning disabilities (GT/LD). This also applies to students who are gifted with ADHD or gifted with autism” (New Jersey Association for Gifted Children, www.nagc.org).

Instructional adaptation: An adjustment or modification to instruction enabling a student who is gifted and talented to participate in, benefit from, and demonstrate knowledge and application of the New Jersey Student Learning Standards in one or more content areas at the instructional level of the student, not just the student's grade level.

Identifying gifted and talented students: The focus of identification is to provide programming and services in which students' specific learning needs and potential are appropriately addressed and met. In every New Jersey school district, there are students who require modifications to the general education curriculum if they are to achieve in accordance with their abilities. By identifying a student's general intellectual ability, creativity, or specific academic area aptitudes, we are acknowledging that they need programming and services outside of the general education/grade level curriculum to advance their learning.

NJDOE Fast Facts

<https://www.nj.gov/education/standards/gifted/>

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Supplemental Resources/Programming for Gifted Students

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- Project Lead the Way (PLTW)

Enrichment Events

Experience for all students to be enriched through events related to the curricular or extracurricular activities. Examples include after school clubs, PTA-sponsored events, leadership opportunities, visual and performing arts, and community service opportunities.

What Does the Gifted and Talented Experience Look Like? *Springfield Public Schools*

Mission Statement

The Gifted and Talented Program of the Springfield Public Schools aims to provide a meaningful and rigorous education that instills the value of lifelong learning and empowers all students to reach their full potential and become self-fulfilled creative leaders in accordance with the comprehensive standards of our state. We accomplish this by offering challenging, real-world experiences in a student-centered environment.

We recognize that students come from diverse socioeconomic, cultural, and ethnic backgrounds, and the mission of the gifted and talented program is to provide opportunities for students to explore their intellectual, creative, and artistic gifts and talents within the classroom and with beyond-the-classroom experiences. It is essential to provide diverse, appropriate, and ongoing learning experiences and environments that incorporate students' academic, psychological, and social needs. Our responsibility is to provide students with educational alternatives that teach, challenge, and expand their knowledge, while simultaneously stressing the development of independent and self-directed learners who continuously generate questions, analyze, synthesize, and evaluate information and ideas.

New Jersey Administrative Code 6A:8-3.1 defines students who are gifted and talented as those students who possess or demonstrate high levels of ability in one or more content areas when compared to their chronological peers in the local district and who require modification of their educational program if they are to achieve in accordance with their capabilities.

Goals:

To support our mission, we have established the following goals to guide our work:

- To infuse into the general education program a broad range of activities for high-level learning that will challenge all students to perform at advanced levels, and provide extended opportunities, resources, and support in particular areas where student interest or talent is demonstrated.
- To provide a continuum of gifted education services that will strengthen the total school program, offer enriching and challenging learning opportunities for all students, and provide specialized learning experiences
- To promote achievement of students' best potentials and increased ability.

Through a productive and collaborative relationship among the building principals, classroom teachers, and the Gifted and Talented teacher, our schools can create programming that will enhance the learning experience for every student and serve the unique and specialized needs of students currently demonstrating gifted behaviors.

Elements of the Schoolwide Enrichment Model, W.I.N (What I Need), differentiated instruction, advanced classes, or individual programs into a student's regular instruction program are integral to this overarching framework for gifted education in the Springfield School District.

Reference Board Policy and Regulation 2464 – Gifted and Talented Pupils (M)

Early Childhood Center **Edward V. Walton**

Schoolwide Virtual Enrichment

All first and second grade students have access to the [Gifted and Talented Virtual Classroom](#). This virtual classroom is a space for students to complete various challenges and enrichment opportunities at their own pace. Students can receive feedback and additional adaptable resources to meet their individual learning needs. The virtual classroom design expands accessibility to enrichment resources and allows students to choose learning activities according to their unique interests and abilities. The purpose of the activities is to encourage problem-solving, develop critical thinking

skills, and expand curiosity and imagination. Activities are aligned to the New Jersey Student Learning Standards.

Gifted and Talented Teacher as a Resource

The Gifted and Talented teacher serves as a resource to all teachers within Edward V. Walton School. Teachers seeking resources for their high-ability learners will receive additional support from the Gifted and Talented teacher in various ways. This support may include additional units of study, challenging resources, and student projects.

Elementary Schools **James Caldwell** **Thelma L. Sandmeier**

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