



SPRINGFIELD PUBLIC SCHOOLS

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

SPRINGFIELD PUBLIC SCHOOLS
Springfield, New Jersey

Accounting II

Curriculum Guide

2025

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

*Springfield Board of Education
Approved on 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

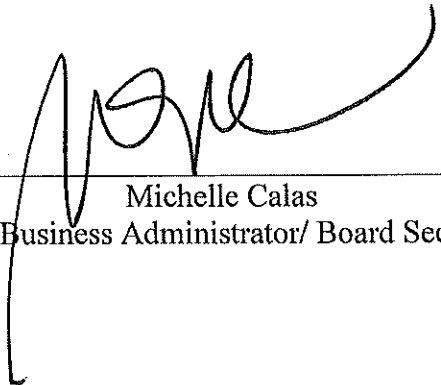
139 Mountain Avenue, Springfield, NJ 07081 • mcalas@springfieldschools.com • 973.376.1025

(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



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Springfield Public Schools Springfield, New Jersey

**Rachel Goldberg
Superintendent of Schools**

Curriculum Developed By:

Erica Scudero ~ Assistant Superintendent

Dr. Norman Francis ~ Principal of Jonathan Dayton High School

Erica Moore ~ Business Teacher

Ashley Bauers ~ Department Coordinator



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Content Area: Business

Grade Level: 10-12

Unit Title: The Accounting Cycle for a Merchandising Corporation

Unit Summary: This unit will build on prior learning by expanding the cycle to include using the special journals, subsidiary ledgers, and adjustments. Students will use the steps of the accounting cycle to produce financial statements that can be used to make management and investment decisions, and analyze the financial strength of the business.

Primary Interdisciplinary Connections: Career Education, Economics, English, Mathematics, and Technology

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 serve as an introduction to understanding the procedures for processing a purchase on account. It will be the foundation for the remaining units, which will focus on post column totals from the sales and cash receipts journals to general ledger accounts; identify the special journals and explain how they are used in a merchandising business; and explain the difference between a retailer and a wholesaler.

Career Readiness (Standard 9): 9.2 , 9.4

Standards: 9.1, SEL.PK-12.1, SEL.PK-12.2, SEL.PK-12.4, SEL.PK-12.5, L.KL.11–12.2, A.CED.A

Content Statements:

Core Idea: There are reasons and consequences to taking on debt.

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

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.

Core Idea: There are ways to assess a business's feasibility and risk and to align it with an individual's financial goals.

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

Core Idea: Digital tools differ in features, capacities, and styles. Knowledge of different digital tools is helpful in selecting the best tool for a given task.

SEL.PK-12.1: Self-Awareness

SEL.PK.12.2: Self-Management

SEL.PK.12.4: Responsible Decision-Making

SEL.PK.12.5: Relationship Skills

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.



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CPI#:	Cumulative Progress Indicator (CPI):
9.1.12.CDM.1	Identify the purposes, advantages, and disadvantages of debt.
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.).
9.2.12.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.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.TL.1	Assess digital tools based on features such as accessibility options, capacities, and utility for accomplishing a specified task (e.g., W.11-12.6.).
9.4.12.TL.2	Generate data using formula-based calculations in a spreadsheet and draw conclusions about the data.
SEL.PK.12.1.3	Recognize one's personal traits, strengths, and limitations.
SEL.PK.12.1.4	Recognize the importance of self-confidence in handling daily tasks and challenges
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.
SEL.PK.12.5.2	Utilize positive communication and social skills to interact effectively with others.
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.



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Unit Essential Questions:

- How do merchandising businesses keep track of what is sold and how much money will be collected?
- Why is it important for businesses to carefully track all money spent?
- How do special journals save time and increase accuracy?
- Why is it important to communicate professionally about difficult topics?

Unit Enduring Understandings:

- Explain the difference between a service business and a merchandising business
- Analyze transactions relating to the sale of merchandise
- Describe the accounts used in the purchasing process
- Identify controls over cash
- Analyze transactions relating to the purchase of merchandise
- Record transitions in sales and cash receipts journals

Unit Learning Targets:

Students will....

- Record a variety of sales and cash receipt transactions in a general journal.
- Record a variety of purchases and cash payment transactions.
- Post to the accounts payable subsidiary ledger.
- Post from the sales and cash receipts journals to customer accounts in the accounts receivable subsidiary ledger.
- Foot, prove, total, and rule the sales and cash receipts journals.
- Prepare a schedule of accounts receivable.



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Summative Assessment: 17 days

Equipment Needed: Teacher laptop, Student laptops, Projector, Internet Access

Teacher Resources:

Textbook: Glencoe Accounting 2007

Notes for Chapters 14, 15, and 16

Workbook Worksheets

<http://glencoe.mheducation.com/>

<http://www.Moneyinstructor.com>

<http://www.Bankrate.com>

<http://www.Marketwatch.com>

<http://www.Finance.yahoo.com>

Formative Assessments:

- Students will be assessed on workbook/classwork assignments.
- Students will be assessed on participation in groups.
- Students will be assessed on practice problems and case studies.
- Students will be assessed on chapter tests.



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Lesson		Time Frame	
Lesson 1	Accounting for Sales and Cash Receipts	5 days	
Lesson 2	Accounting for Purchase and Cash Payments	6 days	
Lesson 3	Special Journals: Sales and Cash Receipts	6 days	
Teacher Notes:			
Curriculum Development Resources/Technology Resources:			
<i>Click the links below to access additional resources used to design this unit:</i>			
http://glencoe.mheducation.com			
http://www.Moneyinstructor.com			
http://www.Bankrate.com			
http://www.Marketwatch.com			
http://www.Finance.yahoo.com			



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Lesson Plan 1 – Unit 1

Content Area: Business **Lesson Title:** Accounting for Sales and Cash Receipts **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:

Career Education, Economics, English, Mathematics, and Technology

Integration of Technology:

Laptops, Projector, Internet Access, Microsoft Excel

Equipment Needed:

Laptops with internet access; Accounting Textbook; Accounting Workbook; Calculator

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Explain the difference between a service business and a merchandising business. - Analyze transactions relating to the sale of merchandise. - Explain the difference between a retailer and a wholesaler. - Record a variety of sales and cash receipt transactions in a general journal.	Lesson Sequence - In groups, students will discuss “service and merchandising businesses”, followed by a class discussion. - Teacher will introduce the difference between retail and wholesale businesses. - Review sales and cash receipt assignments. - Students will begin posting sales and cash receipt transactions to the general journal.	- Students will be assessed based on their participation in the group discussion. - Students will be assessed based on class participation. - Students will be assessed based on the completion of the chapter worksheets. - Students will be assessed based on their participation in the class discussion about their assessment findings.
Differentiation: Flexible grouping; Mini workshops to re-teach or extend skills; Open-ended activities; Use of collaboration of various activities; Alternative assessments; Guided and reading; Multiple texts		
Resources Provided: - Textbook: Accounting, 2007 - Workbook - Website: http://glencoe.mheducation.com/ - Teacher Chapter 14 Notes		



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Lesson Plan 2 – Unit 1

Content Area: Business

Lesson Title: Accounting for Purchase
and Cash Payment

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:

Career Education, Economics, English, Mathematics, and Technology

Integration of Technology:

Laptops, Projector, Internet Access, Microsoft Excel

Equipment Needed:

Laptops with internet access; Accounting Textbook; Accounting Workbook; Calculator

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Explain the procedures for processing a purchase on account. - Describe the accounts used in the purchasing process. - Identify controls over cash. - Analyze transactions relating to the purchase of merchandise. - Record a variety of purchases and cash payment transactions. - Post to the accounts payable subsidiary ledger.	Lesson Sequence - Using Microsoft PowerPoint, the teacher will introduce the procedures for processing a purchase on account. - Discussions of how different accounts are used during the purchasing process. - Using Microsoft PowerPoint, the teacher will introduce and show examples of controls over cash and analyzing different transactions. - Students will post purchases and cash payment transactions to the subsidiary ledger.	- Students will be assessed based on their participation in the group discussion. - Students will be assessed based on class participation. - Students will be assessed based on the completion of the chapter worksheets. - Students will be assessed based on their participation in the class discussion about their assessment findings.



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Differentiation:

Flexible grouping; Mini workshops to re-teach or extend skills; Open-ended activities; Use of collaboration for various activities; Alternative assessments; Guided and independent reading; Multiple texts

Resources Provided:

- Textbook: Accounting, 2007
- Workbook
- Website: <http://glencoe.mheducation.com/>
- Teacher Chapter 15 Notes



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Lesson Plan 3 – Unit 1

Content Area: Business

Lesson Title: Special Journals: Sales
and Cash Receipts

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:

Career Education, Economics, English, Mathematics, and Technology

Integration of Technology:

Laptops, Projector, Internet Access, Microsoft Excel

Equipment Needed:

Laptops with internet access; Accounting Textbook; Accounting Workbook; Calculator

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Identify the special journals and explain how they are used in a merchandising business. - Record transitions in sales and cash receipts journals. - Foot, prove, total, and rule the sales and cash receipts journals. - Post column totals from the sales and cash receipts journals to general ledger accounts. - Prepare a schedule of accounts receivable.	Lesson Sequence - Students will research and analyze special journals and provide examples of how they are used in popular merchandising businesses. - Using Microsoft PowerPoint, the teacher will introduce the steps to foot, prove, total and rule the sales and cash receipts journals. - Students will record various transactions from the sales and cash receipts journals to the general ledger and schedule of accounts receivable.	- Students will be assessed based on their participation in the group discussion. - Students will be assessed based on class participation. - Students will be assessed based on the completion of the chapter worksheets. - Students will be assessed based on their participation in the class discussion about their assessment findings.
Differentiation: Flexible grouping; Mini workshops to re-teach or extend skills; Open-ended activities; Use of collaboration for various activities; Alternative assessments; Guided and independent reading; Multiple texts		
Resources Provided: Textbook: Accounting, 2007		



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- Workbook
- Website: <http://glencoe.mheducation.com/>
- Teacher Chapter 16 Notes



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

Content Area: Business	Grade Level: 10-12	Course Title: Accounting II
Created: Erica Moore	Board Approved on:	



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Content Area: Business

Grade Level: 10-12

Unit Title: The Accounting Cycle for a Merchandising Corporation

Unit Summary: Students will analyze and record business transactions. They will then prepare a 10-column worksheet. Based on the worksheet, students will prepare a company's statements, including month/year-end closing procedures. Students will analyze the results of the financial statements to make recommendations to management on future business decisions.

Primary Interdisciplinary Connections: Career Education, Economics, English, Mathematics, and Technology

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 explains the relationship between the worksheet and financial statements for merchandising a corporation, and how it financially differs from a sole proprietorship.

Career Readiness (Standard 9): 9.2, 9.4

Standards: 9.1, SEL.PK-12.1, SEL.PK-12.2, SEL.PK-12.4, SEL.PK-12.5, L.KL.11–12.2, A.CED.A

Content Statements:

Core Idea: There are ways to ensure that your credit is protected, and information is accurate.

Core Idea: There are reasons and consequences to taking on debt.

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

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.

Core Idea: There are ways to assess a business's feasibility and risk and to align it with an individual's financial goals.

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

Core Idea: Digital tools differ in features, capacities, and styles. Knowledge of different digital tools is helpful in selecting the best tool for a given task.

SEL.PK-12.1: Self-Awareness

SEL.PK.12.2: Self-Management

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CPI#:	Cumulative Progress Indicator (CPI):
9.1.12.CP.9	Analyze the information contained in a credit report, how scores are calculated and used, and explain the importance of disputing inaccurate entries.
9.1.12.CDM.1	Identify the purposes, advantages, and disadvantages of debt.
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.).
9.2.12.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.
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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.



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Unit Essential Questions:

- How does keeping special journals help businesses organize information about what a company purchases on account and what it pays out in cash?
- What factors other than transactions can cause financial changes within a business?
- What are some of the unique accounting requirements of a merchandising corporation?

Unit Enduring Understandings:

- Explain the purpose of the purchases and cash payments journals.
- Record transactions in the purchases and cash payments journal.
- Describe the parts of a ten-column work sheet.
- Generate trial balance and end-of-period adjustments.
- Determine which general ledger accounts to adjust.
- Explain how to record ownership of a corporation.
- Describe the statement of cash flow for a merchandising corporation.

Unit Learning Targets:

Students will....

- Post from the purchases and cash payments journals to the general ledger and the accounts payable subsidiary ledger.
- Total, prove, and rule the purchases and cash payments journal.
- Prepare a schedule of accounts payable.
- Calculate the adjustments.
- Prepare a ten-column work sheet and journalize the adjustments.
- Prepare an income statement, statement of retained earnings, and balance sheet.



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Summative Assessment: 17 days

Equipment Needed: Teacher laptop, Student laptops, Projector, Internet Access

Teacher Resources:

Textbook: Glencoe Accounting 2007

Notes for Chapters 17, 18, and 19

Workbook Worksheets

<http://glencoe.mheducation.com>

<http://www.Bankrate.com>

<http://www.Marketwatch.com>

<http://www.Finance.yahoo.com>

Formative Assessments:

- Students will be assessed on workbook/classwork assignments.
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- Students will be assessed on practice problems and case studies.
- Students will be assessed on chapter tests.



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Lesson	Time Frame
Lesson 1 Special Journals: Purchase and Cash Payments	6 days
Lesson 2 Adjustments and the Ten-Column Worksheet	5 days
Lesson 3 Financial Statements for a Corporation	6 days
Teacher Notes:	
Curriculum Development Resources/Technology Resources:	
<i>Click the links below to access additional resources used to design this unit:</i>	
http://glencoe.mheducation.com	
http://www.Bankrate.com	
http://www.Marketwatch.com	
http://www.Finance.yahoo.com	



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Lesson Plan 1 – Unit 2

Content Area: Business **Lesson Title:** Special Journals: Purchases & Cash Payments **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:

Career Education, Economics, English, Mathematics, and Technology

Integration of Technology:

Laptops, Projector, Internet Access, Microsoft Excel

Equipment Needed:

Laptops with internet access; Accounting Textbook; Accounting Workbook; Calculator

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: ● Explain the purpose of the purchases and cash payments journal. ● Record transactions in the purchases and cash payments journal. ● Post from the purchases and cash payments journals to the general ledger and accounts payable subsidiary ledger. ● Total, prove, and rule the purchases and cash payments journal. ● Prepare a schedule of accounts payable and prove cash.	Lesson Sequence ● Using Microsoft PowerPoint, the teacher will introduce the purchases and cash payments journals. ● Students will record various transactions in the purchases and cash payments journal.	● Students will be assessed based on their participation in the group discussion. ● Students will be assessed based on class participation. ● Students will be assessed based on the completion of the chapter worksheets. ● Students will be assessed based on their participation in the class discussion about their assessment findings.
Differentiation: Flexible grouping; Mini workshops to re-teach or extend skills; Open-ended activities; Use of collaboration of various activities; Alternative assessments; Guided and independent reading; Multiple texts		
Resources Provided: ● Textbook: Accounting, 2007 ● Workbook ● Website: http://glencoe.mheducation.com/ ● Teacher Chapter 17 Notes		



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Lesson Plan 2 – Unit 2

Content Area: Business

Lesson Title: Adjustments and
the Ten-Column Worksheet

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:

Career Education, Economics, English, Mathematics, and Technology

Integration of Technology:

Laptops, Projector, Internet Access, Microsoft Excel

Equipment Needed:

Laptops with internet access; Accounting Textbook; Accounting Workbook; Calculator

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Describe the parts of a ten-column work sheet. - Generate trial balance and end-of-period adjustments. - Determine which general ledger accounts to adjust. - Calculate the adjustments. - Prepare a ten-column work sheet - Journalize the adjustments.	Lesson Sequence - Teacher will use visuals and Microsoft PowerPoint Presentation to display sample ten-column work sheets. - Teacher will instruct students on procedures to generate trial balances and end-of-period adjustments (Microsoft Excel). - Students will prepare an end-of-period adjustment and a ten-column work sheet.	- Students will be assessed based on their participation in the group discussion. - Students will be assessed based on class participation. - Students will be assessed based on the completion of the chapter worksheets. - Students will be assessed based on their participation in the class discussion about their assessment findings.

Differentiation:

Flexible grouping; Mini workshops to re-teach or extend skills; Open-ended activities; Use of collaboration of various activities; Alternative assessments; Guided and independent reading; Multiple texts

Resources Provided:

- Textbook: Accounting, 2007
- Workbook
- Website: <http://glencoe.mheducation.com/>
- Teacher Chapter 18 Notes



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

Lesson Plan 3 – Unit 2

Content Area: Business

Lesson Title: Financial Statements
for a Corporation

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:

Career Education, Economics, English, Mathematics, and Technology

Integration of Technology:

Laptops, Projector, Internet Access, Microsoft Excel

Equipment Needed:

Laptops with internet access; Accounting Textbook; Accounting Workbook; Calculator

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: • Explain how to record ownership of a corporation. • Explain the relationship between the worksheet and the financial statements for a merchandising corporation. • Explain how a corporation's financial statements differ from a sole proprietorship's. • Prepare an income statement, statement of retained earnings, and balance sheet. • Describe the statement of cash flows for a merchandising corporation. • Analyze the financial data contained on the statements.	Lesson Sequence • Students will research different owners of successful corporations. • Teacher will use Microsoft PowerPoint Presentation to display the relationship between the worksheet and the financial statements for a merchandising corporation. • Students will generate an income statement, statement of retained earnings, and balance sheet.	• Students will be assessed based on their participation in the group discussion. • Students will be assessed based on class participation. • Students will be assessed based on the completion of the chapter worksheets. • Students will be assessed based on their participation in the class discussion about their assessment findings.
Differentiation: Flexible grouping; Mini workshops to re-teach or extend skills; Open-ended activities; Use of collaboration of various activities; Alternative assessments; Guided and independent reading; Multiple texts		



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Resources Provided:

- Textbook: Accounting, 2007
- Workbook
- Website: <http://glencoe.mheducation.com/>
- Teacher Chapter 19 Notes



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

Content Area: Business

Grade Level: 10-12

Course Title: Accounting II

Created: Erica Moore

Board Approved on:



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Content Area: Business

Grade Level: 10-12

Unit Title: The Accounting Cycle for a Merchandising Corporation

Unit Summary: This unit discusses the importance of starting a new accounting period and how a corporate business ownership functions, and configures accounting forms.

Primary Interdisciplinary Connections: Career Education, Economics, English, Mathematics, and Technology

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 provide students with the skill of preparing various accounting work sheets such as: post-closing trial balance, issues of stock to investors, distribution of earnings owners, and for publicly held corporations.

Career Readiness (Standard 9): 9.2, 9.4

Standards: 9.1, SEL.PK-12.1, SEL.PK-12.2, SEL.PK-12.4, SEL.PK-12.5, L.KL.11–12.2, A.CED.A

Content Statements:

Core Idea: There are ways to ensure that your credit is protected, and information is accurate.

Core Idea: There are reasons and consequences to taking on debt.

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.

Core Idea: Understanding income involves an analysis of payroll taxes, deductions and earned benefits.

Core Idea: There are ways to assess a business's feasibility and risk and to align it with an individual's financial goals.

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

Core Idea: Digital tools differ in features, capacities, and styles. Knowledge of different digital tools is helpful in selecting the best tool for a given task.

SEL.PK-12.1: Self-Awareness

SEL.PK.12.2: Self-Management

SEL.PK.12.4: Responsible Decision-Making

SEL.PK.12.5: Relationship Skills

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.



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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.CP.9	Analyze the information contained in a credit report, how scores are calculated and used, and explain the importance of disputing inaccurate entries.
9.1.12.CDM.1	Identify the purposes, advantages, and disadvantages of debt.
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.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.15	Demonstrate how exemptions, deductions, and deferred income (e.g., retirement or medical) can reduce taxable income.
9.2.12.CAP.16	Explain why taxes are withheld from income and the relationship of federal, state, and local taxes (e.g., property, income, excise, and sales) and how the money collected is used by local, county, state, and federal governments.
9.2.12.CAP.18	Differentiate between taxable and nontaxable income from various forms of employment (e.g., cash business, tips, tax filing and withholding).
9.2.12.CAP.19	Explain the purpose of payroll deductions and why fees for various benefits (e.g., medical benefits) are taken out of pay, including the cost of employee benefits to employers and self-employment 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.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.TL.1	Assess digital tools based on features such as accessibility options, capacities, and utility for accomplishing a specified task (e.g., W.11-12.6.).



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9.4.12.TL.2	Generate data using formula-based calculations in a spreadsheet and draw conclusions about the data.
SEL.PK.12.1.3	Recognize one's personal traits, strengths, and limitations.
SEL.PK.12.1.4	Recognize the importance of self-confidence in handling daily tasks and challenges
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.
SEL.PK.12.5.2	Utilize positive communication and social skills to interact effectively with others.
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:

- Why is it important to “clean the slate” before a new accounting period?
- What is the relationship between a publicly held corporation and its stockholders?
- Why is it important to communicate professionally about difficult topics?

Unit Enduring Understandings:

- Journalize closing entries for a merchandising corporation.
- Describe the characteristics of the corporate form of business organization.

Unit Learning Targets:

Students will....

- Post closing entries to the general ledger accounts.
- Prepare a post-closing trial balance.
- Prepare journal entries to record the issue of stock to investors.
- Prepare journal entries to record the distribution of earnings owners.
- Prepare financial statements for publicly held corporations.



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Summative Assessment: 12 days

Equipment Needed: Teacher laptop, Student laptops, Projector, Internet Access

Teacher Resources:

Textbook: Glencoe Accounting 2007

Notes for Chapters 20, and 21

Workbook Worksheets

<http://glencoe.mheducation.com/>

<http://www.Bankrate.com>

<http://www.Marketwatch.com>

<http://www.Finance.yahoo.com>

Formative Assessments:

- Students will be assessed on workbook/classwork assignments.
- Students will be assessed on participation in groups.
- Students will be assessed on practice problems and case studies.
- Students will be assessed on chapter tests.



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Lesson		Time Frame
Lesson 1 Completing the Accounting Cycle for a Merchandising Corporation		4 days
Lesson 2 Completing the Accounting Cycle for a Merchandising Corporation		4 days
Lesson 3 Accounting for Publicly Held Corporations		4 days
Teacher Notes:		
Curriculum Development Resources/Technology Resources: <i>Click the links below to access additional resources used to design this unit:</i> http://glencoe.mheducation.com http://www.Bankrate.com http://www.Marketwatch.com http://www.Finance.yahoo.com		



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Lesson Plan 1 – Unit 3

Content Area: Business **Lesson Title:** Completing the Accounting Cycle for a Merchandising Corporation **Time Frame:** 4 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:

Career Education, Economics, English, Mathematics, and Technology

Integration of Technology:

Laptops, Projector, Internet Access, Microsoft Excel

Equipment Needed:

Laptops with internet access; Accounting Textbook; Accounting Workbook; Calculator

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Journalize closing entries for a merchandising corporation. - Post closing entries to the general ledger accounts. - Prepare a post-closing trial balance.	Lesson Sequence - Teacher will use Microsoft PowerPoint Presentation to display the process for journalizing closing entries for a merchandising corporation. - Students will generate and prepare post closing entries and a post closing trial balance.	- Students will be assessed based on their participation in the group discussion. - Students will be assessed based on class participation. - Students will be assessed based on the completion of the chapter worksheets. - Students will be assessed based on their participation in the class discussion about their assessment findings.
Differentiation: Flexible grouping; Mini workshops to re-teach or extend skills; Open-ended activities; Use of collaboration for various activities; Alternative assessments; Guided and independent reading; Multiple texts		
Resources Provided: - Textbook: Accounting, 2007 - Workbook - Website: http://glencoe.mheducation.com/ - Teacher Chapter 20 Notes		



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Lesson Plan 2 – Unit 3

Content Area: Business **Lesson Title:** Completing the Accounting Cycle for a Merchandising Corporation **Time Frame:** 4 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:

Career Education, Economics, English, Mathematics, and Technology

Integration of Technology:

Laptops, Projector, Internet Access, Microsoft Excel

Equipment Needed:

Laptops with internet access; Accounting Textbook; Accounting Workbook; Calculator

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Describe the characteristics of the corporate form of business organizations. - Prepare journal entries to record the issue of stock to investors.	Lesson Sequence - Teacher will use Microsoft PowerPoint Presentation to describe the different characteristics of the corporate form of business organizations. - Students will generate and prepare journal entries to record the issue of stock to investors.	- Students will be assessed based on their participation in the group discussion. - Students will be assessed based on class participation. - Students will be assessed based on the completion of the chapter worksheets. - Students will be assessed based on their participation in the class discussion about their assessment findings.
Differentiation: Flexible grouping; Mini workshops to re-teach or extend skills; Open-ended activities; Use of collaboration of various activities; Alternative assessments; Guided and independent reading; Multiple texts		
Resources Provided: - Textbook: Accounting, 2007 - Workbook - Website: http://glencoe.mheducation.com/ - Teacher Chapter 20 Notes		



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Lesson Plan 3 – Unit 3

Content Area: Business **Lesson Title:** Accounting for Publicly Held Corporations **Time Frame:** 4 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:

Career Education, Economics, English, Mathematics, and Technology

Integration of Technology:

Laptops, Projector, Internet Access, Microsoft Excel

Equipment Needed:

Laptops with internet access; Accounting Textbook; Accounting Workbook; Calculator

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: • Prepare journal entries to record the distribution of earning owners. • Prepare financial statements for publicly held corporations.	Lesson Sequence • Teacher will demonstrate the preparation of journal entries to distribution of earning owners on a balance sheet. • Students will generate and prepare journal entries to distribute to earning owners on a balance sheet. • Teacher will demonstrate the preparation and steps to completing financial statements (Income Statement, Balance Sheet, Cash Flow Statement) for publicly held corporations. • Students will complete financial statements (Income Statement, Balance Sheet, Cash Flow Statement) for publicly held corporations.	• Students will be assessed based on their participation in the group discussion. • Students will be assessed based on class participation. • Students will be assessed based on the completion of the chapter worksheets. • Students will be assessed based on their participation in the class discussion about their assessment findings.



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Differentiation:

Flexible grouping; Mini workshops to re-teach or extend skills; Open-ended activities; Use of collaboration of various activities; Alternative assessments; Guided and independent reading; Multiple texts

Resources Provided:

- Textbook: Accounting, 2007
- Workbook
- Website: <http://glencoe.mheducation.com/>
- Teacher Chapter 21 Notes



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

Content Area: Business

Grade Level: 10-12

Course Title: Accounting II

Created: Erica Moore

Board Approved on:



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Content Area: Business **Grade Level:** 10-12 **Unit Title:** Accounting for Special Procedures

Unit Summary: Students will account for, value, and record assets which include asset evaluation for cash management, accounts receivables, bad debt calculations, inventory evaluations, and fixed asset evaluations including depreciation calculations.

Primary Interdisciplinary Connections: Career Education, Economics, English, Mathematics, and Technology

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 cash transactions to record petty cash transactions and the change fund for businesses in the general journal. Students will record and analyze accounts receivable transactions and determine if any of the accounts receivable will not be collected resulting in bad debt calculations, and make the corresponding journal entry in the general journal.

Career Readiness (Standard 9): 9.2 , 9.4

Standards: 9.1, SEL.PK-12.1, SEL.PK-12.2, SEL.PK-12.4, SEL.PK-12.5, L.KL.11–12.2, A.CED.A

Content Statements:

Core Idea: There are reasons and consequences to taking on debt.

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.

Core Idea: Understanding income involves an analysis of payroll taxes, deductions and earned benefits.

Core Idea: There are ways to assess a business's feasibility and risk and to align it with an individual's financial goals.

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

Core Idea: Digital tools differ in features, capacities, and styles. Knowledge of different digital tools is helpful in selecting the best tool for a given task.

SEL.PK-12.1: Self-Awareness

SEL.PK.12.2: Self-Management

SEL.PK.12.4: Responsible Decision-Making

SEL.PK.12.5: Relationship Skills

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.



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Core Idea: Accurate information may help in making valuable and ethical choices.	
CPI#:	Cumulative Progress Indicator (CPI):
9.1.12.CDM.1	Identify the purposes, advantages, and disadvantages of debt.
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.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.15	Demonstrate how exemptions, deductions, and deferred income (e.g., retirement or medical) can reduce taxable income.
9.2.12.CAP.16	Explain why taxes are withheld from income and the relationship of federal, state, and local taxes (e.g., property, income, excise, and sales) and how the money collected is used by local, county, state, and federal governments.
9.2.12.CAP.18	Differentiate between taxable and nontaxable income from various forms of employment (e.g., cash business, tips, tax filing and withholding).
9.2.12.CAP.19	Explain the purpose of payroll deductions and why fees for various benefits (e.g., medical benefits) are taken out of pay, including the cost of employee benefits to employers and self-employment 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.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.TL.1	Assess digital tools based on features such as accessibility options, capacities, and utility for accomplishing a specified task (e.g., W.11-12.6.).
9.4.12.TL.2	Generate data using formula-based calculations in a spreadsheet and draw conclusions about the data.
SEL.PK.12.1.3	Recognize one's personal traits, strengths, and limitations.



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SEL.PK.12.1.4	Recognize the importance of self-confidence in handling daily tasks and challenges
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.
SEL.PK.12.5.2	Utilize positive communication and social skills to interact effectively with others.
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:

- How do businesses monitor and protect cash?
- How does the value of an asset change as it gets older?
- What does a business do when a debt cannot be collected?

Unit Enduring Understandings:

- Record the entry to establish a change fund.
- Determine whether cash is short or over, and record the shortage or overage.
- Explain the need to depreciate plant assets.
- Determine uncollectible accounts receivable.
- Use the direct write-off method for uncollectible accounts.
- Describe two methods to estimate uncollectible accounts expense.

Unit Learning Targets:

Students will....

- Prove the cash in the cash register drawers each business day.
- Open and journalize a replenishment of a petty cash fund.
- Prepare petty cash requisition to replenish the petty cash fund.
- Journalize replenishing a petty cash fund.
- Calculate annual and partial year depreciation of plant assets.
- Prepare depreciation schedules.
- Make an adjusting entry for uncollectible accounts.
- Use the allowance method to record uncollectible accounts.
- Record the collection of an account previously written off.



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Summative Assessment: 18 days

Equipment Needed: Teacher laptop, Student laptops, Projector, Internet Access

Teacher Resources:

Textbook: Glencoe Accounting 2007

Notes for Chapters 22, 23, and 24

Workbook Worksheets

<http://glencoe.mheducation.com/>

<http://www.Bankrate.com>

<http://www.Marketwatch.com>

<http://www.Finance.yahoo.com>

Formative Assessments:

- Students will be assessed on workbook/classwork assignments.
- Students will be assessed on participation in groups.
- Students will be assessed on practice problems and case studies.
- Students will be assessed on chapter tests.



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

Lesson	Time Frame
Lesson 1 Cash Funds	6 days
Lesson 2 Plant Assets and Depreciation	6 days
Lesson 3 Uncollectible Accounts Receivable	6 days
Teacher Notes:	
Curriculum Development Resources/Technology Resources:	
<i>Click the links below to access additional resources used to design this unit:</i>	
http://glencoe.mheducation.com	
http://www.Bankrate.com	
http://www.Marketwatch.com	
http://www.Finance.yahoo.com	



SPRINGFIELD PUBLIC SCHOOLS

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

Lesson Plan 1 – Unit 4

Content Area: Business

Lesson Title: Cash Funds

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:

Career Education, Economics, English, Mathematics, and Technology

Integration of Technology:

Laptops, Projector, Internet Access, Microsoft Excel

Equipment Needed:

Laptops with internet access; Accounting Textbook; Accounting Workbook; Calculator

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Record the entry to establish a change fund. - Prove the cash in the cash register drawers each business day. - Open and replenish a petty cash fund. - Journalize opening a petty cash fund. - Prepare petty cash requisition to replenish the petty cash fund. - Use a petty cash register to record petty cash disbursements. - Journalize replenishing a petty cash fund. - Determine whether cash is short or over, and record the shortage or overage.	Lesson Sequence - Teacher will instruct students on procedures to generate entries for a change fund, opening a petty cash fund, and replenishing the petty cash fund (Microsoft Excel). - Students will prepare a petty cash requisition to replenish the petty cash fund	- Students will be assessed based on their participation in the group discussion. - Students will be assessed based on class participation. - Students will be assessed based on the completion of the chapter worksheets. - Students will be assessed based on their participation in the class discussion about their assessment findings.
Differentiation: Flexible grouping; Mini workshops to re-teach or extend skills; Open-ended activities; Use of collaboration for various activities; Alternative assessments; Guided and independent reading; Multiple texts		
Resources Provided: - Textbook: Accounting, 2007 - Workbook - Website: http://glencoe.mheducation.com/ - Teacher Chapter 22 Notes		



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

Lesson Plan 2 – Unit 4

Content Area: Business

Lesson Title: Plant Assets and Depreciation

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:

Career Education, Economics, English, Mathematics, and Technology

Integration of Technology:

Laptops, Projector, Internet Access, Microsoft Excel

Equipment Needed:

Laptops with internet access; Accounting Textbook; Accounting Workbook; Calculator

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Identify plant assets. - Explain the need to depreciate plant assets. - Calculate annual depreciation of plant assets. - Calculate partial-year depreciation of plant assets. - Determine the book value of a plant asset. - Record depreciation of plant assets. - Prepare depreciation schedules.	Lesson Sequence - Throughout a Microsoft PowerPoint Presentation, teacher will compare and contrast the need to depreciate plant assets. - Students will analyze, prepare, and calculate partial-year depreciation, depreciation of plant assets and depreciation schedules.	- Students will be assessed based on their participation in the group discussion. - Students will be assessed based on class participation. - Students will be assessed based on the completion of the chapter worksheets. - Students will be assessed based on their participation in the class discussion about their assessment findings.
Differentiation: Flexible grouping; Mini workshops to re-teach or extend skills; Open-ended activities; Use of collaboration of various activities; Alternative assessments; Guided and independent reading; Multiple texts		
Resources Provided: - Textbook: Accounting, 2007 - Workbook - Website: http://glencoe.mheducation.com/ - Teacher Chapter 23 Notes		



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Lesson Plan 3 – Unit 4

Content Area: Business **Lesson Title:** Uncollectible Accounts Receivable **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:

Career Education, Economics, English, Mathematics, and Technology

Integration of Technology:

Laptops, Projector, Internet Access, Microsoft Excel

Equipment Needed:

Laptops with internet access; Accounting Textbook; Accounting Workbook; Calculator

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: • Explain methods used to write off uncollectible accounts. • Determine uncollectible accounts receivable. • Use the direct write-off method for uncollectible accounts. • Calculate bad debts expense. • Make an adjusting entry for uncollectible accounts. • Record the collection of an account previously written off. • Describe two methods to estimate uncollectible accounts expense.	Lesson Sequence • Throughout a Microsoft PowerPoint Presentation, the teacher will introduce the methods to write off uncollectible accounts. • Students will analyze, prepare, and make adjustments for uncollectible accounts.	• Students will be assessed based on their participation in the group discussion. • Students will be assessed based on class participation. • Students will be assessed based on the completion of the chapter worksheets. • Students will be assessed based on their participation in the class discussion about their assessment findings.

Differentiation:

Flexible grouping; Mini workshops to re-teach or extend skills; Open-ended activities; Use of collaboration for various activities; Alternative assessments; Guided and independent reading; Multiple texts

Resources Provided:

- Textbook: Accounting, 2007
- Workbook
- Website: <http://glencoe.mheducation.com/>
- Teacher Chapter 24 Notes



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

Content Area: Business	Grade Level: 10-12	Course Title: Accounting II
Created: Erica Moore	Board Approved on:	



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

Content Area: Business **Grade Level:** 10-12 **Unit Title:** Accounting for Special Procedures

Unit Summary: Given the importance of maintaining accurate inventory records for all businesses, the principles of consistency and conservatism, students will journalize transactions involving notes payable and receivable.

Primary Interdisciplinary Connections: Career Education, Economics, English, Mathematics, and Technology

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 introduces students to the accounting principles of consistency and conservatism and the difference between interest bearing and non-interest bearing notes.

Career Readiness (Standard 9): 9.2, 9.4

Standards: 9.1, SEL.PK-12.1, SEL.PK-12.2, SEL.PK-12.4, SEL.PK-12.5, L.KL.11–12.2, A.CED.A

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 reasons and consequences to taking on debt.

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

Core Idea: Understanding income involves an analysis of payroll taxes, deductions and earned benefits.

Core Idea: There are ways to assess a business's feasibility and risk and to align it with an individual's financial goals.

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

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

Core Idea: Digital tools differ in features, capacities, and styles. Knowledge of different digital tools is helpful in selecting the best tool for a given task.

SEL.PK-12.1: Self-Awareness

SEL.PK.12.2: Self-Management

SEL.PK.12.4: Responsible Decision-Making

SEL.PK.12.5 : Relationship Skills

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: Creating equations that describe numbers or relationships.



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

CPI#:	Cumulative Progress Indicator (CPI):
9.1.12.CFR.6	Identify and explain the consequences of breaking federal and/or state employment or financial laws.
9.1.12.CDM.1	Identify the purposes, advantages, and disadvantages of debt.
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.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.15	Demonstrate how exemptions, deductions, and deferred income (e.g., retirement or medical) can reduce taxable income.
9.2.12.CAP.16	Explain why taxes are withheld from income and the relationship of federal, state, and local taxes (e.g., property, income, excise, and sales) and how the money collected is used by local, county, state, and federal governments.
9.2.12.CAP.18	Differentiate between taxable and nontaxable income from various forms of employment (e.g., cash business, tips, tax filing and withholding).
9.2.12.CAP.19	Explain the purpose of payroll deductions and why fees for various benefits (e.g., medical benefits) are taken out of pay, including the cost of employee benefits to employers and self-employment 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.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.TL.1	Assess digital tools based on features such as accessibility options, capacities, and utility for accomplishing a specified task (e.g., W.11-12.6.).
9.4.12.TL.2	Generate data using formula-based calculations in a spreadsheet and draw conclusions about the data.



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SEL.PK.12.1.3	Recognize one's personal traits, strengths, and limitations.
SEL.PK.12.1.4	Recognize the importance of self-confidence in handling daily tasks and challenges
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.
SEL.PK.12.5.2	Utilize positive communication and social skills to interact effectively with others.
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 Business Ethics and what are Accountants' roles?
- How does ethical behavior benefit individuals, businesses and society?
- What are periodic and perpetual inventory systems?
- Why is it important to communicate professionally about difficult topics?

Unit Enduring Understandings:

- Explain the difference between a periodic and a perpetual inventory system.
- Explain how businesses use promissory notes.
- Explain the meanings of ethics.
- Describe the components of business ethics.
- Identify the role of the accountant in business ethics.
- Discuss how ethical behavior benefits individuals, businesses and society.
- Explain the key principles an accountant is expected to follow.

Unit Learning Targets:

Students will....

- Take a physical inventory count and record inventories.
- Determine the cost of merchandise inventory using the specific identification.
- Assign a value to merchandise inventory using the lower-of-cost-or-market rule.
- Calculate and record notes payable and notes receivable.
- Journalize transactions involving notes payable and receivable.
- Identify the accounting organizations that establish codes of ethics for the professions.



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Summative Assessment: 17 days

Equipment Needed: Teacher laptop, Student laptops, Projector, Internet Access

Teacher Resources:

Textbook: Glencoe Accounting 2007

Notes for Chapters 25, 26, and 29

Workbook Worksheets

<http://glencoe.mheducation.com/>

<http://www.Bankrate.com>

<http://www.Marketwatch.com>

<http://www.Finance.yahoo.com>

Formative Assessments:

- Students will be assessed on workbook/classwork assignments.
- Students will be assessed on participation in groups.
- Students will be assessed on practice problems and case studies.
- Students will be assessed on chapter tests.



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Lesson	Time Frame
Lesson 1 Inventories	6 days
Lesson 2 Notes Payable and Receivable	6 days
Lesson 3 Ethics in Accounting	5 days
Teacher Notes:	
Curriculum Development Resources/Technology Resources:	
<i>Click the links below to access additional resources used to design this unit:</i>	
http://glencoe.mheducation.com	
http://www.Bankrate.com	
http://www.Marketwatch.com	
http://www.Finance.yahoo.com	



SPRINGFIELD PUBLIC SCHOOLS

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

Lesson Plan 1 – Unit 5

Content Area: Business

Lesson Title: Inventories

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:

Career Education, Economics, English, Mathematics, and Technology

Integration of Technology:

Laptops, Projector, Internet Access, Microsoft Excel

Equipment Needed:

Laptops with internet access; Accounting Textbook; Accounting Workbook; Calculator

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: ● Explain the importance of maintaining accurate inventory records. ● Explain the difference between a periodic and a perpetual inventory system. ● Take a physical inventory count and record inventories. ● Determine the cost of merchandise inventory using the specific identification. ● Explain the accounting principles of consistency and conservatism.	Lesson Sequence ● Using Microsoft PowerPoint, the teacher will introduce and explain the importance of maintaining accurate records. ● Teacher will explain the difference between periodic and perpetual inventory systems. ● Teacher will lead discussion regarding the different kinds of costs and procedures for merchandising inventory.	● Students will be assessed based on their participation in the group discussion. ● Students will be assessed based on class participation. ● Students will be assessed based on the completion of the chapter worksheets. ● Students will be assessed based on their participation in the class discussion about their assessment findings.
Differentiation: Flexible grouping; Mini workshops to re-teach or extend skills; Open-ended activities; Use of collaboration for various activities; Alternative assessments; Guided and independent reading; Multiple texts		
Resources Provided: ● Textbook: Accounting, 2007 ● Workbook ● Website: http://glencoe.mheducation.com/ ● Teacher Chapter 25 Notes		



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Lesson Plan 2 – Unit 5

Content Area: Business

Lesson Title: Notes Payable and Receivable

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:

Career Education, Economics, English, Mathematics, and Technology

Integration of Technology:

Laptops, Projector, Internet Access, Microsoft Excel

Equipment Needed:

Laptops with internet access; Accounting Textbook; Accounting Workbook; Calculator

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: ● Explain how businesses use promissory notes. ● Calculate and record notes payable and notes receivable. ● Explain the difference between interest-bearing and non-interest-bearing notes. ● Journalize transactions involving notes payable. ● Journalize transactions involving notes receivable.	Lesson Sequence ● Through a Microsoft PowerPoint Presentation, teacher will introduce the purpose of business promissory notes. ● Students will prepare, calculate, journalize and record both notes payable, and notes receivable.	● Students will be assessed based on their participation in the group discussion. ● Students will be assessed based on class participation. ● Students will be assessed based on the completion of the chapter worksheets. ● Students will be assessed based on their participation in the class discussion about their assessment findings.
Differentiation: Flexible grouping; Mini workshops to re-teach or extend skills; Open-ended activities; Use of collaboration for various activities; Alternative assessments; Guided and independent reading; Multiple texts		
Resources Provided: ● Textbook: Accounting, 2007 ● Workbook ● Website: http://glencoe.mheducation.com/ ● Teacher Chapter 26 Notes		



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Lesson Plan 3 – Unit 5

Content Area: Business

Lesson Title: Ethics in Accounting

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:

Career Education, Economics, English, Mathematics, and Technology

Integration of Technology:

Laptops, Projector, Internet Access, Microsoft Excel

Equipment Needed:

Laptops with internet access; Accounting Textbook; Accounting Workbook; Calculator

Goals/Objectives	Learning Activities/ Instructional Strategies	Formative Assessment Tasks
Students will: - Describe the components of business ethics. - Identify the role of the accountant in business ethics. - Discuss how ethical behavior benefits individuals, businesses and society. - Explain the key principles an accountant is expected to follow. - Identify the accounting organizations that establish codes of ethics for the professions.	Lesson Sequence - Through a Microsoft PowerPoint Presentation, teacher will describe the components of business ethics. - Teacher and students will discuss the importance of business ethics and the role of accountants in business ethics. - Students will complete a business ethics project including roles, key principles, professional organizations, and the Sarbanes-Oxley Act.	- Students will be assessed based on their participation in the group discussion. - Students will be assessed based on class participation. - Students will be assessed based on the completion of the chapter worksheets. - Students will be assessed based on their participation in the class discussion about their assessment findings.

Differentiation:

Flexible grouping; Mini workshops to re-teach or extend skills; Open-ended activities; Use of collaboration for various activities; Alternative assessments; Guided and independent reading; Multiple texts

Resources Provided:

- Textbook: Accounting, 2007
- Workbook
- Website: <http://glencoe.mheducation.com/>
- Teacher Chapter 29 Notes



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

Content Area: Business	Grade Level: 10-12	Course Title: Accounting II
Created: Erica Moore	Board Approved on:	



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



SPRINGFIELD PUBLIC SCHOOLS

**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



SPRINGFIELD PUBLIC SCHOOLS

**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>

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Minimum Score Required for Consideration: 14 Points

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Cogat Assessment Overall Stanine Score of a 7	Cogat Assessment Overall Stanine Score of an 8	Cogat Assessment Overall Stanine Score of a 9
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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>

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<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.

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