

**21<sup>ST</sup> Century Life And Careers** Career Ready Practices describe the career-ready skills that all educators in all content areas should seek to develop in their students. They are practices that have been linked to increase college, career, and life success. Career Ready Practices should be taught and reinforced in all career exploration and preparation programs with increasingly higher levels of complexity and expectation as a student advances through a program of study.

**CRP2.** Apply appropriate academic and technical skills.

**CRP4.** Communicate clearly and effectively and with reason.

**CRP6.** Demonstrate creativity and innovation.

**CRP8.** Utilize critical thinking to make sense of problems and persevere in solving them.

**CRP10.** Plan education and career paths aligned to personal goals.

**STANDARD 9.1: PERSONAL FINANCIAL LITERACY**

**STRAND A: INCOME AND CAREERS**

**9.1.12.A.1** Differentiate among the types of taxes and employee benefits.

**9.1.12.A.2** Differentiate between taxable and nontaxable income.

**9.1.12.A.3** Analyze the relationship between various careers and personal earning goals.

**9.1.12.A.4** Identify a career goal and develop a plan and timetable for achieving it, including educational/training requirements, costs, and possible debt.

**9.1.12.A.5** Analyze how the economic, social, and political conditions of a time period can affect the labor market.

**9.1.12.A.6** Summarize the financial risks and benefits of entrepreneurship as a career choice.

**9.1.12.A.7** 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.

**9.1.12.A.8** Analyze different forms of currency and how currency is used to exchange goods and services.

**9.1.12.A.9** Analyze how personal and cultural values impact spending and other financial decisions.

**9.1.12.A.10** Demonstrate how exemptions and deductions can reduce taxable income.

**9.1.12.A.11** Explain the relationship between government programs and services and taxation.

**9.1.12.A.12** Explain how compulsory government programs (e.g., Social Security, Medicare) provide insurance against some loss of income and benefits to eligible recipients.

**9.1.12.A.13** Analyze the impact of the collective bargaining process on benefits, income, and fair labor practice.

**STANDARD 9.2: CAREER PREPARATION**

**STRAND C: CAREER PREPARATION**

**9.2.12.C.1** Review career goals and determine steps necessary for attainment.

**9.2.12.C.2** Modify Personalized Student Learning Plans to support declared career goals.

**9.2.12.C.3** Identify transferable career skills and design alternate career plans.

**9.2.12.C.4** Analyze how economic conditions and societal changes influence employment trends and future education.

**9.2.12.C.5** Research career opportunities in the United States and abroad that require knowledge of world languages and diverse cultures.

**9.2.12.C.6** Investigate entrepreneurship opportunities as options for career planning and identify the knowledge, skills, abilities, and resources required for owning and managing a business.

**9.2.12.C.7** Examine the professional, legal, and ethical responsibilities for both employers and employees in the global workplace.

**9.2.12.C.8** Assess the impact of litigation and court decisions on employment laws and practices.

**9.2.12.C.9** Analyze the correlation between personal and financial behavior and employability.

Curriculum aligned with: 2020 New Jersey Student Learning Standards for 21<sup>st</sup> Century Skills (9.1 A-F, 9.2 C)

**21<sup>st</sup> Century Theme:** Global Awareness , Financial, Economic, Business and Entrepreneurial Literacy , Civic Literacy , Health Literacy  Environmental Literacy

**21<sup>st</sup> Century Skills:** Critical Thinking & Problem Solving Creativity and Innovation , Collaboration, Teamwork and Leadership , Cross-Cultural Understanding and Interpersonal Communications , Communication and Media Fluency , Accountability, Productivity and Ethics

**Interdisciplinary Connection:** Math=MA, English=ELA, Science=SCI, Social Studies=SS, Physical Education=PE, Art=ART, Music=MU, Technology=TECH, World Language=WL

**ESSENTIAL QUESTIONS**

**ENDURING UNDERSTANDING**

**ACTIVITIES AND STUDENT EXPERIENCES**

<p>What is Accounting?</p> <p>Why is Accounting important in business?</p> <p>Why should I take a second year course in Accounting?</p> <p>Why is the Accounting industry governed by rules and regulations?</p> <p>As a business owner, how often would I want to review the schedule of accounts payable?</p> <p>Would it always be useful for my company to have an accounts payable ledger in addition to the general ledger?</p> <p>When is a transaction recorded in a general journal?</p> <p>When is the equality of debits and credits proved for a general journal?</p>	<ul style="list-style-type: none"> <li>● Accounting is essential for financial success in society.</li> <li>● Accounting is an important skill for business owners to possess.</li> <li>● Accountants can pursue various licenses, such as the CPA (Certified Public Accountant) or the CMA (Certified Management Accountant).</li> <li>● Accounting is known as the language of business and as such it benefits management in many ways.</li> </ul>	<p><b>(Review of Accounting I)--</b></p> <p><b>Chapter 9:</b> Apply Accounting practices--Measure, classify and report long-term assets including the acquisition, use, depreciation and disposal of long-lived assets.</p> <ul style="list-style-type: none"> <li>● Students will learn how to journalize purchases and cash payments transactions.</li> </ul> <p><b>Chapter 10:</b> Apply Accounting practices--Measure, classify and report long-term assets including the acquisition, use, depreciation and disposal of long-lived assets.</p> <ul style="list-style-type: none"> <li>● Students will journalize sales and cash receipts using special journals.</li> </ul> <p><b>Chapter 11:</b> Apply accounting practices to measure, classify and report current liabilities and basic payroll functions.</p> <ul style="list-style-type: none"> <li>● Students will explain the purpose of a general journal.</li> </ul>
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<b>Content Statements</b>	<b>Cumulative Progress Indicators</b>
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<ul style="list-style-type: none"> <li>● Students readily recognize problems in the workplace, understand the nature of the problem, and devise effective plans to solve the problem. They are aware of problems when they occur and take action quickly to address the problem; they thoughtfully investigate the root cause of the problem prior to introducing solutions. They carefully consider the options to solve the problem. Once a solution is agreed upon, they follow through to ensure the problem is solved, whether through their own actions or the actions of others.</li> <li>● Students take personal ownership of their own education and career goals, and they regularly act on a plan to attain these goals. They understand their own career interests, preferences, goals, and requirements. They have perspective regarding the pathways available to them and the time, effort, experience and other requirements to pursue each, including a path of entrepreneurship. They recognize the value of each step in the education and experiential process, and they recognize that nearly all career paths require ongoing education and experience. They seek counselors, mentors, and other experts to assist in the planning and execution of career and personal goals.</li> <li>● Roles within teams, work units, departments, organizations, inter-organizational systems, and the larger environment impact business</li> </ul>	<p><b>9.1.12.A.3</b> Analyze the relationship between various careers and personal earning goals.</p> <p><b>9.1.12.A.4</b> Identify a career goal and develop a plan and timetable for achieving it, including educational/training requirements, costs, and possible debt.</p> <p><b>9.1.12.A.9</b> Analyze how personal and cultural values impact spending and other financial decisions.</p> <p><b>9.1.12.A.10</b> Demonstrate how exemptions and deductions can reduce taxable income.</p> <p><b>9.2.12.C.1</b> Review career goals and determine steps necessary for attainment.</p> <p><b>9.2.12.C.2</b> Modify Personalized Student Learning Plans to support declared career goals.</p> <p><b>9.2.12.C.3</b> Identify transferable career skills and design alternate career plans.</p> <p><b>Desired Results:</b> Students readily access and use the knowledge and skills acquired through experience and education to be more productive. They make connections between abstract concepts with real-world applications, and they make correct insights about when it is appropriate to apply the use of an academic skill in a workplace situation.</p> <p>Students should be able to identify changes that affect the accounting equation, analyze transactions into debit/credit parts, record transactions in a general journal, post from a general journal to the general ledger, manage a checking account and prepare a bank reconciliation statement, prepare a worksheet for a service business, prepare a balance sheet and an income</p>
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<p>operations.</p> <ul style="list-style-type: none"> <li>● Key organizational systems impact organizational performance and the quality of products and services.</li> <li>● Understanding the global context of 21st-century industries and careers impacts business operations.</li> </ul>	<p>statement and record adjusting and closing entries for a service business.</p>
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**CRP5.** Consider the environmental, social and economic impacts of decisions.

**CRP11.** Use technology to enhance productivity.

**STANDARD 9.1: PERSONAL FINANCIAL LITERACY**

**STRAND B: MONEY MANAGEMENT**

**9.1.12.B.1** Prioritize financial decisions by systematically considering alternatives and possible consequences.

**9.1.12.B.2** Compare strategies for saving and investing and the factors that influence how much should be saved or invested to meet financial goals.

**9.1.12.B.3** Construct a plan to accumulate emergency “rainy day” funds.

**9.1.12.B.4** Analyze how income and spending plans are affected by age, needs, and resources.

**9.1.12.B.5** Analyze how changes in taxes, inflation, and personal circumstances can affect a personal budget.

**9.1.12.B.6** Design and utilize a simulated budget to monitor progress of financial plans.

**9.1.12.B.7** Explain the meaning of income tax, describe how it is calculated, and analyze its impact on one’s personal budget.

**9.1.12.B.8** Describe and calculate interest and fees that are applied to various forms of spending, debt, and saving.

**9.1.12.B.9** Research the types and characteristics of various financial organizations in the community (e.g., banks, credit unions, check-cashing stores, et. al.).

**9.1.12.B.10** Develop a plan that uses the services of various financial institutions to meet personal and family financial goals.

**STANDARD 9.3: CAREER AND TECHNICAL EDUCATION**

**STRAND: FINANCIAL CAREER CLUSTER ACCOUNTING**

- 9.3.12.FN-ACT.1 Describe and follow laws and regulations to manage accounting operations and transactions.
- 9.3.12.FN-ACT.2 Utilize accounting tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.
- 9.3.12.FN-ACT.3 Process, evaluate and disseminate financial information to assist business decision making.
- 9.3.12.FN-ACT.4 Utilize career-planning concepts, tools and strategies to explore, obtain and/or develop an accounting career.

**STANDARD: 9.1 PERSONAL FINANCIAL LITERACY**

**STRAND C: CREDIT AND DEBT MANAGEMENT**

- 9.1.12.C.1 Compare and contrast the financial benefits of different products and services offered by a variety of financial institutions.
- 9.1.12.C.2 Compare and compute interest and compound interest and develop an amortization table using business tools.
- 9.1.12.C.3 Compute and assess the accumulating effect of interest paid over time when using a variety of sources of credit.
- 9.1.12.C.4 Compare and contrast the advantages and disadvantages of various types of mortgages.
- 9.1.12.C.5 Analyze the information contained in a credit report and explain the importance of disputing inaccurate entries.
- 9.1.12.C.6 Explain how predictive modeling determines “credit scores.”
- 9.1.12.C.7 Analyze the rights and responsibilities of buyers and sellers under consumer protection laws.
- 9.1.12.C.8 Identify the types and characteristics of predatory lending practices (e.g., payday loans, car title loans, high-risk mortgages).
- 9.1.12.C.9 Evaluate the implications of personal and corporate bankruptcy for self and others.

Curriculum aligned with: 2020 New Jersey Student Learning Standards for 21st Century Skills (9.1 A-F, 9.3 ACT 1-4)

**21<sup>st</sup> Century Theme:** Global Awareness , Financial, Economic, Business and Entrepreneurial Literacy , Civic Literacy , Health Literacy  Environmental Literacy

**21<sup>st</sup> Century Skills:** Critical Thinking & Problem Solving Creativity and Innovation , Collaboration, Teamwork and Leadership , Cross-Cultural Understanding and Interpersonal Communications , Communication and Media Fluency , Accountability, Productivity and Ethics

**Interdisciplinary Connection: Math=MA, English=ELA, Science=SCI, Social Studies=SS, Physical Education=PE, Art=ART, Music=MU, Technology=TECH, World Language=WL**

ESSENTIAL QUESTIONS	ENDURING UNDERSTANDING	ACTIVITIES AND STUDENT EXPERIENCES
<p>What is the purpose of a departmental accounting system?</p> <p>What is the relationship between the accounting equation and accounting records?</p> <p>What is the purpose of a departmental accounting system?</p> <p>How are employees paid?</p>	<ul style="list-style-type: none"> <li>● Accounting is essential for financial success in society.</li> <li>● Accounting is an important skill for business owners to possess.</li> <li>● Accountants can pursue various licenses, such as the CPA (Certified Public Accountant) or the CMA (Certified Management Accountant).</li> <li>● Accounting is known as the language of business and as such it benefits management in many ways.</li> <li>● Explain the relationship between the accounting equation and accounting records.</li> </ul>	<p><b>Chapter 1:</b> Recording Departmental Purchases and Cash Payments</p> <ul style="list-style-type: none"> <li>● Students will be able to explain the relationship between a subsidiary ledger and a controlling account.</li> </ul> <p><b>Chapter 2:</b> Recording Departmental Sales and Cash Receipts</p> <ul style="list-style-type: none"> <li>● Students will be able to journalize and post departmental sales on account using a sales journal.</li> </ul> <p><b>Chapter 3:</b> Calculating and Recording Departmental Payroll Data</p> <ul style="list-style-type: none"> <li>● Students will be able to calculate employee earnings.</li> </ul>

Content Statements	Cumulative Progress Indicators
<ul style="list-style-type: none"> <li>● Students find and maximize the productive value of existing and new technology to accomplish workplace tasks and solve workplace problems.</li> <li>● Students are flexible and adaptive in acquiring new technology.</li> <li>● Students are proficient with ubiquitous technology applications.</li> <li>● Students understand the inherent risks-personal and organizational-of technology applications, and they take actions to prevent or mitigate these risks.</li> <li>● Roles within teams, work units, departments, organizations, inter-organizational systems, and the larger environment impact business operations.</li> <li>● Key organizational systems impact</li> </ul>	<p><b>9.3.12.FN-ACT.1</b> Describe and follow laws and regulations to manage accounting operations and transactions.</p> <p><b>9.3.12.FN-ACT.2</b> Utilize accounting tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.</p> <p><b>9.3.12.FN-ACT.3</b> Process, evaluate and disseminate financial information to assist business decision making.</p> <p><b>9.3.12.FN-ACT.4</b> Utilize career-planning concepts, tools and strategies to explore, obtain and/or develop an accounting career.</p> <p><b>Desired Results:</b> Students understand the interrelated nature of their actions and regularly make decisions that positively impact and/or mitigate negative impact on other people, organization, and the environment. They are aware of and utilize new technologies, understandings, procedures, materials, and regulations affecting the nature of their work as it relates to the impact on the social condition, the environment and the profitability of the organization.</p> <p>Students should be able to journalize transactions in different special journals and post to general and subsidiary ledgers. Students will also learn how to prepare a payroll and keep payroll records, account for dividends and prepare a worksheet for a merchandising business. Students will also successfully prepare a balance sheet and income statement for a merchandising business, and prepare adjusting and closing entries at the end of the fiscal period.</p>

organizational performance and the quality of products and services.

- Understanding the global context of 21st-century industries and careers impacts business operations.

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**CRP3.** Attend to personal health and financial well-being.

**CRP7.** Employ valid and reliable research strategies.

**STANDARD: 9.1 PERSONAL FINANCIAL LITERACY**

**STRAND D: PLANNING, SAVING, AND INVESTING**

**9.1.12.D.1** Calculate short- and long-term returns on various investments (e.g., stocks, bonds, mutual funds, IRAs, deferred pension plans, and so on).

**9.1.12.D.2** Assess the impact of inflation on economic decisions and lifestyles.

**9.1.12.D.3** Summarize how investing builds wealth and assists in meeting long- and short-term financial goals.

**9.1.12.D.4** Assess factors that influence financial planning.

**9.1.12.D.5** Justify the use of savings and investment options to meet targeted goals.

**9.1.12.D.6** Analyze processes and vehicles for buying and selling investments.

**9.1.12.D.7** Explain the risk, return, and liquidity of various savings and investment alternatives.

**9.1.12.D.8** Explain how government and independent financial services and products are used to achieve personal financial goals.

**9.1.12.D.9** Relate savings and investment results to achievement of financial goals.

**9.1.12.D.10** Differentiate among various investment products and savings vehicles and how to use them most effectively.

**9.1.12.D.11** Assess the role of revenue-generating assets as mechanisms for accruing and managing wealth.

**9.1.12.D.12** Compare and contrast the past and present role of government in the financial industry and in the regulation of financial markets.

**9.1.12.D.13** Determine the impact of various market events on stock market prices and on other savings and investments.

**9.1.12.D.14** Evaluate how taxes affect the rate of return on savings and investments.

**9.1.12.D.15** Analyze how savings, retirement plans, and other investment options help to shift current income for purposes of tax reporting and filing.

Curriculum aligned with: 2020 New Jersey Student Learning Standards for 21st Century Skills (9.1 A-F)

**21<sup>st</sup> Century Theme:** Global Awareness , Financial, Economic, Business and Entrepreneurial Literacy , Civic Literacy , Health Literacy  Environmental Literacy

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ESSENTIAL QUESTIONS	ENDURING UNDERSTANDING	ACTIVITIES AND STUDENT EXPERIENCES
<p>Why is it important to identify the steps necessary to prepare for end-of-period financial reporting?</p> <p>Why do you need to distinguish between direct and indirect expenses of a departmentalized business?</p> <p>How do you describe the nature of merchandise inventory?</p>	<ul style="list-style-type: none"> <li>● Accounting is essential for financial success in society.</li> <li>● Accounting is an important skill for business owners to possess.</li> <li>● Accountants can pursue various licenses, such as the CPA (Certified Public Accountant) or the CMA (Certified Management Accountant).</li> <li>● Accounting is known as the language of business and as such it benefits management in many ways.</li> <li>● Explain the relationship between the accounting equation and accounting records.</li> </ul>	<p><b>Chapter 4:</b> Financial Reporting for a Departmentalized Business</p> <ul style="list-style-type: none"> <li>● Students will be able to prepare an unadjusted trial balance.</li> </ul> <p><b>Chapter 5:</b> Inventory Planning and Valuation</p> <ul style="list-style-type: none"> <li>● Students will be able to determine the cost of merchandise inventory.</li> </ul>
<b>Content Statements</b>	<b>Cumulative Progress Indicators</b>	
<ul style="list-style-type: none"> <li>● Students understand the relationship between personal health, workplace performance and personal well-being;</li> </ul>	<p><b>9.1.12.D.1</b> Calculate short- and long-term returns on various investments (e.g., stocks, bonds, mutual funds, IRAs, deferred pension plans, and so on).</p>	

<p>they act on that understanding to regularly practice healthy diet, exercise and mental health activities.</p> <ul style="list-style-type: none"> <li>● Students also take regular action to contribute to their personal financial well-being, understanding that personal financial security provides the peace of mind required to contribute more fully to their own career success.</li> <li>● Roles within teams, work units, departments, organizations, inter-organizational systems, and the larger environment impact business operations.</li> <li>● Key organizational systems impact organizational performance and the quality of products and services.</li> <li>● Understanding the global context of 21st-century industries and careers impacts business operations.</li> </ul>	<p><b>9.1.12.D.5</b> Justify the use of savings and investment options to meet targeted goals.</p> <p><b>9.1.12.D.6</b> Analyze processes and vehicles for buying and selling investments.</p> <p><b>9.1.12.D.9</b> Relate savings and investment results to achievement of financial goals.</p> <p><b>9.1.12.D.13</b> Determine the impact of various market events on stock market prices and on other savings and investments.</p> <p><b>9.1.12.D.14</b> Evaluate how taxes affect the rate of return on savings and investments.</p> <p><b>9.1.12.D.15</b> Analyze how savings, retirement plans, and other investment options help to shift current income for purposes of tax reporting and filing.</p>	
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**CRP1.** Act as a responsible and contributing citizen and employee. **CRP9.** Model integrity, ethical leadership and effective management.

**CRP12.** Work productively in teams while using cultural global competence.

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**STANDARD: 9.1 PERSONAL FINANCIAL LITERACY** **STRAND E: BECOMING A CRITICAL CONSUMER**

**9.1.12.E.1** Evaluate the appropriateness of different types of monetary transactions (e.g., electronic transfer, check, certified check, money order, gift card, barter) for various situations.

**9.1.12.E.2** Analyze and apply multiple sources of financial information when prioritizing financial decisions.

9.1.12.E.3 Determine how objective, accurate, and current financial information affects the prioritization of financial decisions.

9.1.12.E.4 Evaluate how media, bias, purpose, and validity affect the prioritization of consumer decisions and spending.

9.1.12.E.5 Evaluate business practices and their impact on individuals, families, and societies.

9.1.12.E.6 Evaluate written and verbal contracts for essential components and for obligations of the lender and borrower.

9.1.12.E.7 Apply specific consumer protection laws to the issues they address.

9.1.12.E.8 Relate consumer fraud, including online scams and theft of employee time and goods, to laws that protect consumers.

9.1.12.E.9 Determine when credit counseling is necessary and evaluate the resources available to assist consumers who wish to use it.

9.1.12.E.10 Determine reasons for the increase of identity theft worldwide and evaluate the extent to which victims of identity theft are successful in fully restoring their personal identities.

**STANDARD: 9.1 PERSONAL FINANCIAL LITERACY**

**STRAND F: CIVIC FINANCIAL RESPONSIBILITY**

9.1.12.F.1 Relate a country's economic system of production and consumption to building personal wealth and achieving societal responsibilities.

9.1.12.F.2 Assess the impact of emerging global economic events on financial planning.

9.1.12.F.3 Analyze how citizen decisions and actions can influence the use of economic resources to achieve societal goals and provide individual services.

9.1.12.F.4 Summarize the purpose and importance of a will.

9.1.12.F.5 Compare and contrast the role of philanthropy, volunteer service, and charities in community development and quality of life in a variety of cultures.

9.1.12.F.6 Explain the concept and forms of taxation and justify the use of taxation to fund public activities and initiatives.

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ESSENTIAL QUESTIONS	ENDURING UNDERSTANDING	ACTIVITIES AND STUDENT EXPERIENCES
<p>How do you calculate and record estimated uncollectible accounts expense using the allowance method?</p> <p>Why is it necessary to write off an uncollectible account receivable?</p>	<ul style="list-style-type: none"> <li>Accounting is essential for financial success in society.</li> <li>Accounting is an important skill for business owners to possess.</li> <li>Accountants can pursue various licenses, such as the CPA (Certified Public Accountant) or the CMA (Certified Management Accountant).</li> <li>Accounting is known as the language of business and as such it benefits management in many ways.</li> </ul>	<p><b>Chapter 6:</b> Accounting for Uncollectible Accounts</p> <ul style="list-style-type: none"> <li>Students will be able to calculate and record uncollectible accounts expenses using the direct write-off method.</li> </ul>

Content Statements	Cumulative Progress Indicators
<ul style="list-style-type: none"> <li>Students understand the obligations and responsibilities of being a member of a community, and they demonstrate this understanding every day through their interactions with others. They are conscientious of the impacts of their decisions on others and the environment around them.</li> <li>Students think about the near-term and long-term consequences of their actions and seek to act in ways that contribute to the betterment of their teams, families, community and workplace. They are reliable and consistent in going beyond the minimum expectation and in participating in activities that serve the greater good.</li> <li>Roles within teams, work units, departments, organizations, inter-organizational systems, and the larger environment impact business operations.</li> <li>Key organizational systems impact organizational performance and the</li> </ul>	<p><b>9.1.12.E.1</b> Evaluate the appropriateness of different types of monetary transactions (e.g., electronic transfer, check, certified check, money order, gift card, barter) for various situations.</p> <p><b>9.1.12.E.6</b> Evaluate written and verbal contracts for essential components and for obligations of the lender and borrower.</p> <p><b>9.1.12.E.8</b> Relate consumer fraud, including online scams and theft of employee time and goods, to laws that protect consumers.</p> <p><b>9.1.12.E.9</b> Determine when credit counseling is necessary and evaluate the resources available to assist consumers who wish to use it.</p> <p><b>9.1.12.F.3</b> Analyze how citizen decisions and actions can influence the use of economic resources to achieve societal goals and provide individual services.</p> <p><b>Desired Results:</b> Students consistently act in ways that align personal and community-held ideals and principles while employing strategies to positively influence others in the workplace. They have a clear understanding of integrity and act on this understanding in every decision. They use a variety of means to positively impact the directions and actions of a team or organization, and they apply insights into human behavior to change others' action, attitudes and/or beliefs. They recognize the near-term and long-term effects that management's actions and attitudes can have on productivity, morals and organizational culture.</p> <p>Students should be able to perform various accounting procedures for partnerships. They will also perform accounting work for a corporation, preparing a distribution of net income statement and an owner's equity statement.</p>

- quality of products and services.
- Understanding the global context of 21st-century industries and careers impacts business operations.

**Assessments For All Lessons--EVIDENCE THAT STUDENTS ARE UNDERSTANDING THE MATERIAL BEING PRESENTED:**

- ASSESSMENTS
- TESTS/QUIZ
- PARTICIPATION
- HOMEWORK ASSIGNMENTS
- IN CLASS ASSIGNMENTS
- ORAL EXPLANATIONS

**Equipment Needed For All Lessons For Students:**

Chromebook, Internet, Calculator, Century 21 Textbook, Google Sheets, Pen, Teacher made worksheets

**TO SHOW EVIDENCE OF MEETING CLASS STANDARDS, STUDENTS:**

- Will show that they can balance the accounting equation.
- Will be able to determine the debit/credit parts of transactions, journalize the transactions in a general journal and post to the general ledger accounts.
- Will be able to balance a checkbook, reconcile a bank statement and prepare a worksheet for a service business.
- Will be able to prepare financial statements like a balance sheet and an income statement.
- Will also be able to prepare adjusting and closing entries at the end of a fiscal period.
- Will demonstrate that they can journalize transactions in a purchases journal and cash payments journal.
- Will demonstrate that they can journalize transactions in a sales and cash receipts journal.
- Will demonstrate that they can post to general and subsidiary ledgers.
- Will demonstrate that they can prepare payroll records.
- Will demonstrate that they can prepare a worksheet, income statement and a balance sheet for a corporation.
- Will prepare adjusting and closing entries at the end of the fiscal period.

**Teacher Resources For All Lessons:**

Macbook, Internet, Teacher made worksheets, Century 21 Textbook, Calculator, Pen, Google Slides

**Modifications and Accommodations For All Lessons** Special education students, English language learners, students at risk of school failure and gifted students:

- Modifying the Presentation of Materials
- Use concrete examples of concepts before teaching the abstract
- Frequently check on progress of independent work
- Modifying the Environment
- Seat student in an area free of distractions
- Modifying Test/Retaking Test
- Time of test determined by instructor
- Allow use of instructional aids (calculator, computer, etc.)
- Location of test determined by instructor
- Modifying the Grading
- Allow for spelling errors

**Class Work Curricular Procedures**

- Use of aids (calculator, computer, tape recorder, etc.)
- Clarify, restate and repeat directions
- Preferential seating
- Provide study guide