



Township of Ocean Schools

Assistant Superintendent
Office of Teaching and Learning

SPARTAN MISSION:

Meeting the needs of all students with a proud tradition of academic excellence.

DEPARTMENT Business COURSE Managerial Accounting

Curriculum Development Timeline

School: Ocean Township High School

Course: Managerial Accounting

Department: Business Education

Board Approval	Supervisor	Notes
August 2019	Nichole Kerney	Born Date
August 2022	Gerard Marrone	Alignment to Standards

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DEPARTMENT Business COURSE Managerial Accounting

Township of Ocean Pacing Guide			
Week	Marking Period 1	Week	Marking Period 3
1	Accounting for Uncollectible and Accounts Receivable	11	Accounting for Inventory and Accounting for Accruals, Deferrals, and Reversing Entries
2	Accounting for Uncollectible Accounts Receivable and Preparing Adjusting Entries and a Trial Balance	12	Accounting for Accruals, Deferrals, and Reversing Entries
3	Preparing Adjusting Entries and a Trial Balance	13	End of Period Work for a Corporation
4	Financial Statements and Closing Entries for a Corporation	14	End of Period Work for a Corporation and Accounting for Partnerships
5	Financial Statement Analysis	15	Accounting for Partnerships
Week	Marking Period 2	Week	Marking Period 4
6	Financial Statement Analysis	16	Recording International and Internet Sales
7	Acquiring Capital for Growth and Development	17	Recording International and Internet Sales
8	Acquiring Capital for Growth and Development and Accounting for Plant Assets, Depreciation, and Intangible Assets	18	Capstone and Quickbooks Pro Certification
9	Accounting for Plant Assets, Depreciation, and Intangible Assets	19	Capstone and Quickbooks Pro Certification
10	Accounting for Inventory	20	Capstone and Quickbooks Pro Certification

Core Instructional & Supplemental Materials including various levels of Texts

Core Instruction: Online Software Suite, Century 21 Accounting, Mindtap w/ Aplia Online

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Working Papers (Cengage Learning)
Online Text, Century 21 Accounting: General Journal, 11th Edition (Cengage Learning)
Supplemental: Quickbooks Pro® Online, Digital Diversions Online Simulation, Virtual Business Accounting
Special Education Supplemental: Mindtap Animated Activities

Time Frame	1.5 Weeks (7 blocks)
Topic	
Accounting for Uncollectible Accounts Receivable	
Alignment to Standards	
9.3.12.BM.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision-making in business. 9.3.12.BM.4 Identify, demonstrate and implement solutions in managing effective business customer relationships. 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.12 Access, evaluate and disseminate financial information to enhance financial decision-making processes. 9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry. 9.3.12.FN.9 Plan, manage and maintain the use of financial resources to protect solvency. 9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss.	
Learning Objectives and Activities	
SWBAT answer the following questions: - What factors might influence a business to increase or decrease the percentage from the amount indicated from past experience? - How long should a business allow for overdue payment before accepting partial payment? - Why and when would it be beneficial for a business to pay a collections agency to help	

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collect past-due accounts?

- If I wanted to loan money to a best friend or family member, would I need a promissory note?

SWBAT demonstrate understanding of the following:

- Explain the purpose of the allowance method for recording losses from uncollectible accounts.
- Estimate uncollectible accounts expense using an aging of accounts receivable.
- Record the adjusting entry for the allowance for uncollectible accounts.
- Write off an uncollectible account receivable.
- Account for the collection of an account receivable that was written off.
- Record the acceptance of a note receivable.
- Account for the collection of a note receivable.
- Account for a dishonored note receivable.

Learning Activities:

- Terms Review
- Audit Your Understanding
- Work Together 14-1, 14-2, 14-3
- On Your Own 14-1, 14-2, 14-3
- Application Problems 14-1, 14-2, 14-3
- Online Working Papers 14-1, 14-2, 14-3
- Mastery Problem 14-M
- Challenge Problem 14-C
- Study Guide 14

Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Audit Your Understanding Activity
- Formative Assessment p.416, 423, p.429
- Interactive Spreadsheet

Summative:

- Quizzes
- Chapter 14 Test

Benchmark:

- Cumulative exam with multiple choice and short answer questions.

Alternative:

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- Virtual Business - Assess concepts using online simulation
- Reflection Portfolio

Interdisciplinary Connections

Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

N-Q.3: Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

NJSLSA.R7: Integrate and evaluate content presented in diverse media and formats, including visually and quantitatively, as well as in words.

RST.11-12.7. Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., quantitative data, video, multimedia) in order to address a question or solve a problem.

RST.11-12.9. Synthesize information from a range of sources (e.g., texts, experiments, simulations) into a coherent understanding of a process, phenomenon, or concept, resolving conflicting information when possible.

NJSLSA.W6. Use technology, including the Internet, to produce and publish writing and to interact and collaborate with others.

W.9-10.1: When students are justifying their reasoning on short answer and extended constructed response questions they write arguments to support claims in an analysis of substantive topics or texts, using valid reasoning and relevant and sufficient evidence.

Career Readiness, Life Literacies, and Key Skills

Technology Integration

All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaboratively and to create and communicate knowledge.

- 9.4.8.TL.6: Collaborate to develop and publish work that provides perspectives on a real-world problem.

Students will access the Cengage online ebook to further investigate lesson concepts and demonstrate understanding of standards.

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- 9.4.8.TL.3: Select appropriate tools to organize and present information digitally.

Students will use internet based game sites such as Quizizz, Kahoot, and Quizlet live to reflect on their learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Students will use Cengage Mindtap, Google Slides and Docs in order to present new ideas and reflect on learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Students will use Google Sheets in order to enhance learning in utilizing formulas and manipulating cells.

- 9.4.12.TL.1: Assess digital tools based on features such as accessibility options, capacities, and utility for accomplishing a specified task

Students will use Google Classroom and Google Sites to collaborate, work towards solving authentic problems, or participate in an online classroom discussion utilizing pre-learned etiquette about blended learning platforms.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Career Education

CRP2. Apply appropriate academic and technical skills.

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

CRP11. Use technology to enhance productivity.

Time Frame	1.5 Weeks (7 blocks)
Topic	
Preparing Adjusting Entries and a Trial Balance	
Alignment to Standards	
9.2.12.CAP.15: Demonstrate how exemptions, deductions, and deferred income (e.g., retirement or medical) can reduce taxable income	
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,	

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certified financial planners, internet, sales representatives, etc.).

9.2.12.CAP.15: Demonstrate how exemptions, deductions, and deferred income (e.g., retirement or medical) can reduce taxable income

9.1.12.FI.3: Develop a plan that uses the services of various financial institutions to prepare for long term personal and family goals (e.g., college, retirement).

9.3.12.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.11 Plan, monitor and manage day-to-day activities required to sustain continued business functioning.

9.3.12.FN.12 Access, evaluate and disseminate financial information to enhance financial decision-making processes.

9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry.

9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.

9.3.12.FN.8 Describe and follow laws, regulations and ethical standards that affect finance operations and transactions.

Learning Objectives and Activities

SWBAT answer the following questions:

- How does the unadjusted trial balance provide important information to management?
- What would be the implication of placing all accounts receivable and notes receivable in one account since both reflect the future receipt of cash and both are assets?
- Why is it not easier to credit the plant asset to show that the amount is directly reduced by the amount of depreciation?
- Why should the depreciation be adjusted annually?
- What happens if a business does not pay its quarterly taxes?

SWBAT demonstrate understanding of the following:

- Prepare an unadjusted trial balance.
- Adjust supplies and prepaid insurance.
- Adjust merchandise inventory.
- Adjust interest receivable.
- Calculate depreciation expense using the straight-line method.
- Adjust accumulated depreciation.
- Post adjusting entries.
- Adjust federal income tax payable.

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- Prepare an adjusted trial balance.

Learning Activities:

- Terms Review
- Audit Your Understanding
- Work Together 15-1, 15-2, 15-3, 15-4
- On Your Own 15-1, 15-2, 15-3, 15-4
- Application Problems 15-1, 15-2, 15-3, 15-4
- Online Working Papers 15-1, 15-2, 15-3, 15-4
- Mastery Problem 15-M
- Challenge Problem 15-C
- Study Guide 15

Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Formative Assessment p.444, p. 448, 453, p.461

Summative:

- Quizzes
- Chapter 15 Test

Alternative:

- Virtual Business - Assess concepts using online simulation
- Audit Your Understanding Activity

Interdisciplinary Connections

Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

N-Q.3: Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

NJSLSA.R7: Integrate and evaluate content presented in diverse media and formats, including visually and quantitatively, as well as in words.

RST.11-12.3. Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.

NJSLSA.W6. Use technology, including the Internet, to produce and publish writing

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and to interact and collaborate with others.

Career Readiness, Life Literacies, and Key Skills

Technology Integration

All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaboratively and to create and communicate knowledge.

- 9.4.8.TL.6: Collaborate to develop and publish work that provides perspectives on a real-world problem.

Students will access the Cengage online ebook to further investigate lesson concepts and demonstrate understanding of standards.

- 9.4.8.TL.3: Select appropriate tools to organize and present information digitally.

Students will use internet based game sites such as Quizizz, Kahoot, and Quizlet live to reflect on their learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

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- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Students will use Google Sheets in order to enhance learning in utilizing formulas and manipulating cells.

- 9.4.12.TL.1: Assess digital tools based on features such as accessibility options, capacities, and utility for accomplishing a specified task

Students will use Google Classroom and Google Sites to collaborate, work towards solving authentic problems, or participate in an online classroom discussion utilizing pre-learned etiquette about blended learning platforms.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Career Education

CRP2. Apply appropriate academic and technical skills.

CRP8. Utilize critical thinking to make sense of problems and persevere in solving them. CRP11. Use technology to enhance productivity.

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DEPARTMENT Business COURSE Managerial Accounting

Time Frame	1 Week (5 blocks)
Topic	
Financial Statements and Closing Entries for a Corporation	
Alignment to Standards	
9.3.12.BM-BIM.1 Describe and follow laws and regulations affecting business operations and transactions. 9.3.12.BM-BIM.2 Plan, monitor, manage and maintain the use of financial resources to ensure a business's financial wellbeing. 9.3.12.BM-BIM.3 Access, evaluate and disseminate information for business decision making. 9.3.12.BM-BIM.4 Plan, monitor and manage day-to-day business activities to sustain continued business functioning. 9.3.12.BM-BIM.5 Plan, organize and manage an organization/department to achieve business goals. 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.12 Access, evaluate and disseminate financial information to enhance financial decision-making processes. 9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry. 9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.	
Learning Objectives and Activities	
SWBAT answer the following questions: • What are some key decisions management might make pertaining to the income statement? • Why might a company offer additional shares of stock throughout the year? • A comparison of a company's balance sheet from year 1 to year 2 reveals more cash in year 2. What does this tell us? • Why doesn't the income summary appear on any financial statements? • Why wouldn't the income summary account be used more frequently to zero out revenue and expenses? • What is the significance of doing the accounting cycle in order?	

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- Dividends payable appears on the post-closing trial balance. Why is there no dividends account?

SWBAT demonstrate understanding of the following:

- Prepare an income statement for a merchandising business organized as a corporation.
- Prepare a statement of stockholders' equity.
- Prepare a balance sheet for a business organized as a corporation.
- Prepare closing entries.
- Prepare a post-closing trial balance.

Learning Activities:

- Terms Review
- Audit Your Understanding
- Work Together 16-1, 16-2, 16-3, 16-4, 16-5
- On Your Own 16-1, 16-2, 16-3, 16-4, 16-5
- Application Problems 16-1, 16-2, 16-3, 16-4, 16-5
- Online Working Papers 16-1, 16-2, 16-3, 16-4, 16-5
- Mastery Problem 16-M
- Challenge Problem 16-C
- Study Guide 16

Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Audit Your Understanding Activity
- Formative Assessment p.480, p.484, p.492, p.500, p.504
- Interactive Spreadsheet

Summative:

- Quizzes
- Chapter 16 Test

Alternative:

- Virtual Business - Assess concepts using online simulation
- Reflection Portfolio

Interdisciplinary Connections

Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of

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multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

N-Q.3: Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

NJSLSA.R7: Integrate and evaluate content presented in diverse media and formats, including visually and quantitatively, as well as in words.

RST.11-12.3. Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.

RST.11-12.7. Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., quantitative data, video, multimedia) in order to address a question or solve a problem.

RST.11-12.9. Synthesize information from a range of sources (e.g., texts, experiments, simulations) into a coherent understanding of a process, phenomenon, or concept, resolving conflicting information when possible.

NJSLSA.W6. Use technology, including the Internet, to produce and publish writing and to interact and collaborate with others.

Career Readiness, Life Literacies, and Key Skills

Technology Integration

All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaboratively and to create and communicate knowledge.

- 9.4.8.TL.6: Collaborate to develop and publish work that provides perspectives on a real-world problem.

Students will access the Cengage online ebook to further investigate lesson concepts and demonstrate understanding of standards.

- 9.4.8.TL.3: Select appropriate tools to organize and present information digitally.

Students will use internet based game sites such as Quizizz, Kahoot, and Quizlet live to reflect on their learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Students will use Cengage Mindtap, Google Slides and Docs in order to present new

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ideas and reflect on learning progress.

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- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Career Education

CRP2. Apply appropriate academic and technical skills.

CRP7. Employ valid and reliable research strategies.

CRP8. Utilize critical thinking to make sense of problems and persevere in solving them. CRP11. Use technology to enhance productivity.

Time Frame	2 Weeks (10 blocks)
Topic	
Financial Statement Analysis	
Alignment to Standards	
9.1.12.CDM.8: Compare and compute interest and compound interest and develop an amortization table using business tools. 9.1.12.CDM.6: Compute and assess the accumulating effect of interest paid over time when using a variety of sources of credit. 9.3.12.BM-MGT.8 Create strategic plans used to manage business growth, profit and goals. 9.3.12.BM.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision-making in business. 9.3.12.BM.5 Implement systems, strategies and techniques used to manage information in a business. 9.3.12.BM.6 Implement, monitor and evaluate business processes to ensure efficiency and quality results.	

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9.3.12.FN-ACT.1 Describe and follow laws and regulations to manage accounting operations and transactions.
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9.3.12.FN.8 Describe and follow laws, regulations and ethical standards that affect finance operations and transactions.
9.3.12.FN.9 Plan, manage and maintain the use of financial resources to protect solvency.
9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss.

Learning Objectives and Activities

SWBAT answer the following questions:

- Why is an income statement important to stockholders?
- What actions might someone take to reduce salary expense?
- What actions might someone take if a company has a negative profit margin?
- Why would a corporation consult an independent publication for industry standards of the accounts receivable ratio, merchandise ratio, and plant assets ratio?
- How are solvency and profitability interrelated?
- What is the meaning of a negative percentage when calculating a horizontal analysis ratio, is this favorable?
- Why are ratios instead of dollar amounts used to compare a company's performance to that of an industry?

SWBAT demonstrate understanding of the following:

- Analyze an income statement using vertical analysis.
- Perform vertical analysis of a balance sheet.
- Analyze a balance sheet using vertical analysis.
- Perform horizontal analysis on a balance sheet.
- Perform horizontal analysis on an income statement.
- Calculate earnings per share.
- Calculate and interpret market ratios.
- Calculate and interpret liquidity ratios.

Learning Activities:

- Terms Review

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- Audit Your Understanding
- Work Together 17-1, 17-2, 17-3, 17-4
- On Your Own 17-1, 17-2, 17-3, 17-4
- Application Problems 17-1, 17-2, 17-3, 17-4
- Online Working Papers 17-1, 17-2, 17-3, 17-4
- Mastery Problem 17-M
- Challenge Problem 17-C
- Study Guide 17

Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Audit Your Understanding Activity
- Formative Assessment p. 520, p.526, p. 531, p. 536
- Reflection Portfolio
- Interactive Spreadsheets

Summative:

- Quizzes
- Chapter 17 Test
- An Accounting Cycle for a Corporation: End-of-Fiscal-Period Work Simulation

Alternative:

- Virtual Business - Assess concepts using online simulation

Interdisciplinary Connections

Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

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Time Frame	1.5 Weeks (7 blocks)
Topic	
Acquiring Capital for Growth and Development	
Alignment to Standards	
9.1.12.FI.4: Research benefits and drawbacks of products offered by financial and non-financial companies (e.g., banks, credit unions, check-cashing stores, product warranty insurance). 9.1.12.CDM.8: Compare and compute interest and compound interest and develop an amortization table using business tools. 9.1.12.CDM.6: Compute and assess the accumulating effect of interest paid over time when using a variety of sources of credit. 9.1.12.PB.2: Prioritize financial decisions by considering alternatives and possible consequences. 9.1.12.RM.1: Describe the importance of various sources of income in retirement, including Social Security, employer-sponsored retirement savings plans, and personal investments 9.2.12.CAP.15: Demonstrate how exemptions, deductions, and deferred income (e.g., retirement or medical) can reduce taxable income 9.1.12.FI.3: Develop a plan that uses the services of various financial institutions to prepare for long term personal and family goals (e.g., college, retirement). 9.3.12.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.12 Access, evaluate and disseminate financial information to enhance financial decision-making processes. 9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry. 9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources. 9.3.12.FN.8 Describe and follow laws, regulations and ethical standards that affect finance operations and transactions. 9.3.12.FN.9 Plan, manage and maintain the use of financial resources to protect solvency.	

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DEPARTMENT Business COURSE Managerial Accounting

9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss.

Learning Objectives and Activities

SWBAT answer the following questions:

- What factors might be considered to get the best interest rate when seeking credit?
- What is the difference between revenue expenditures and capital expenditures?
- What questions could be asked of a business seeking a loan, which question would best assess risk?
- Why would a bank insist on seeing a business plan before extending a loan?
- Why would someone want to purchase bonds?
- Who might prefer preferred stock over common stock?
- Is there such a thing as too much debt? For an individual? For a business?

SWBAT demonstrate understanding of the following:

- Identify available sources of debt financing.
- Journalize transactions relating to short-term debt financing.
- Identify the components of a loan application.
- Journalize transactions related to long-term financing.
- Journalize transactions related to equity financing.
- Identify factors influencing financing decisions.
- Analyze the impact of financial leverage.

Learning Activities:

- Terms Review
- Audit Your Understanding
- Work Together 18-1, 18-2, 18-3, 18-4
- On Your Own 18-1, 18-2, 18-3, 18-4
- Application Problems 18-1, 18-2, 18-3, 18-4
- Online Working Papers 18-1, 18-2, 18-3, 18-4
- Mastery Problem 18-M
- Challenge Problem 18-C
- Study Guide 18

Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Formative Assessment p.556, p.563, p.567, p.572

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DEPARTMENT Business COURSE Managerial Accounting

- Reflection Portfolio
- Interactive Spreadsheets

Summative:

- Quizzes
- Chapter 18 Test

Alternative:

- Virtual Business - Assess concepts using online simulation
- Audit Your Understanding Activity

Interdisciplinary Connections

Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

N-Q.3: Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

NJSLSA.R7: Integrate and evaluate content presented in diverse media and formats, including visually and quantitatively, as well as in words.

RST.11-12.3. Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.

RST.11-12.4. Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 11-12 texts and topics.

RST.11-12.7. Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., quantitative data, video, multimedia) in order to address a question or solve a problem.

NJSLSA.W6. Use technology, including the Internet, to produce and publish writing and to interact and collaborate with others.

Career Readiness, Life Literacies, and Key Skills

Technology Integration

All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaboratively and to create

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DEPARTMENT Business COURSE Managerial Accounting

and communicate knowledge.

- 9.4.8.TL.6: Collaborate to develop and publish work that provides perspectives on a real-world problem.

Students will access the Cengage online ebook to further investigate lesson concepts and demonstrate understanding of standards.

- 9.4.8.TL.3: Select appropriate tools to organize and present information digitally.

Students will use internet based game sites such as Quizizz, Kahoot, and Quizlet live to reflect on their learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Students will use Cengage Mindtap, Google Slides and Docs in order to present new ideas and reflect on learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Students will use Google Sheets in order to enhance learning in utilizing formulas and manipulating cells.

- 9.4.12.TL.1: Assess digital tools based on features such as accessibility options, capacities, and utility for accomplishing a specified task

Students will use Google Classroom and Google Sites to collaborate, work towards solving authentic problems, or participate in an online classroom discussion utilizing pre-learned etiquette about blended learning platforms.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Career Education

CRP2. Apply appropriate academic and technical skills.

CRP6. Demonstrate creativity and innovation.

CRP7. Employ valid and reliable research strategies.

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

CRP9. Model integrity, ethical leadership and effective management.

CRP11. Use technology to enhance productivity.

Time Frame

1.5 Weeks (7 blocks)

Topic

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DEPARTMENT Business COURSE Managerial Accounting

Accounting for Plant Assets, Depreciation, and Intangible Assets

Alignment to Standards

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

9.1.12.CDM.8: Compare and compute interest and compound interest and develop an amortization table using business tools.

9.3.12.BM-OP.3 Apply inventory tracking systems to facilitate operational controls.

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.11 Plan, monitor and manage day-to-day activities required to sustain continued business functioning.

9.3.12.FN.12 Access, evaluate and disseminate financial information to enhance financial decision-making processes.

9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry.

9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.

9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss.

9.3.12.TD-WAR.2 Describe ways to improve the performance of warehouse and distribution operations.

Learning Objectives and Activities

SWBAT answer the following questions:

- Do you think property taxes should be calculated using the value of the records rather than the assessed value?
- What would be the danger of journalizing the total value of the group of assets rather than calculating individual costs?
- What is the possible impact on a business or individual if the assessor is not properly trained?
- Why would a computer used for simple word processing possibly have a longer useful life than a similar computer used for media and graphic design?

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- Why wouldn't land be depreciated if the market price declines?
- What is the effect on the income statement if a company fails to record the adjusting entry for depreciation?
- Why wouldn't the sale of a plant asset be recorded in the sales account of the company?
- Which depreciation method would be most appropriate for automobiles used by salespersons?
- What would be the advantage of using the double-declining balance method of depreciation?
- Why would a company reevaluate the value of an intangible asset each year?
- How would a business amortize an intangible asset that has an indefinite useful life?

SWBAT demonstrate understanding of the following:

- Record the buying of a plant asset.
- Analyze the cost of individual assets bought as a bundle.
- Calculate and record the payment of property tax.
- Calculate depreciation expense.
- Calculate depreciation for a partial year.
- Calculate accumulated depreciation and book value.
- Prepare plant asset records.
- Journalize annual depreciation expense.
- Record the sale of a plant asset for book value.
- Record the sale of a plant asset for more/less than book value.
- Calculate depreciation using the double-declining balance method.
- Record the buying of an intangible asset.
- Calculate and record amortization expense.

Learning Activities:

- Terms Review
- Audit Your Understanding
- Work Together 19-1, 19-2, 19-3, 19-4, 19.5, 19.6
- On Your Own 19-1, 19-2, 19-3, 19-4, 19.5, 19.6
- Application Problems 19-1, 19-2, 19-3, 19-4, 19-5, 19.6
- Online Working Papers 19-1, 19-2, 19-3, 19-4, 19.5, 19.6
- Mastery Problem 19-M
- Challenge Problem 19-C
- Study Guide 19

Assessments

Formative:

- Classwork and Groupwork

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DEPARTMENT Business COURSE Managerial Accounting

- Teacher Observation
- Audit Your Understanding Activity
- Formative Assessment p.587 p.592, p.596, p.601, p.605, p.608
- Reflection Portfolio
- Interactive Spreadsheets

Summative:

- Quizzes
- Chapter 19 Test

Alternative:

- Virtual Business - Assess concepts using online simulation
- Auditing for Errors

Interdisciplinary Connections

Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

N-Q.3: Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

NJSLSA.R7: Integrate and evaluate content presented in diverse media and formats, including visually and quantitatively, as well as in words.

RST.11-12.3. Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.

RST.11-12.4. Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 11-12 texts and topics.

RST.11-12.7. Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., quantitative data, video, multimedia) in order to address a question or solve a problem.

RST.11-12.9. Synthesize information from a range of sources (e.g., texts, experiments, simulations) into a coherent understanding of a process, phenomenon, or concept, resolving conflicting information when possible.

NJSLSA.W2. Write informative/explanatory texts to examine and convey complex ideas and information clearly and accurately through the effective selection, organization, and analysis of content.

NJSLSA.W6. Use technology, including the Internet, to produce and publish writing and to interact and collaborate with others.

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DEPARTMENT Business COURSE Managerial Accounting

CS&DT:

8.2.12.ED.6: Analyze the effects of changing resources when designing a specific product or system (e.g., materials, energy, tools, capital, labor).

Career Readiness, Life Literacies, and Key Skills

Technology Integration

All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaboratively and to create and communicate knowledge.

- 9.4.8.TL.6: Collaborate to develop and publish work that provides perspectives on a real-world problem.

Students will access the Cengage online ebook to further investigate lesson concepts and demonstrate understanding of standards.

- 9.4.8.TL.3: Select appropriate tools to organize and present information digitally.

Students will use internet based game sites such as Quizizz, Kahoot, and Quizlet live to reflect on their learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Students will use Cengage Mindtap, Google Slides and Docs in order to present new ideas and reflect on learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Students will use Google Sheets in order to enhance learning in utilizing formulas and manipulating cells.

- 9.4.12.TL.1: Assess digital tools based on features such as accessibility options, capacities, and utility for accomplishing a specified task

Students will use Google Classroom and Google Sites to collaborate, work towards solving authentic problems, or participate in an online classroom discussion utilizing pre-learned etiquette about blended learning platforms.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Career Education

CRP2. Apply appropriate academic and technical skills.

CRP7. Employ valid and reliable research strategies.

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

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DEPARTMENT Business COURSE Managerial Accounting

them.
CRP11. Use technology to enhance productivity.

Time Frame	1.5 Weeks (7 blocks)
Topic	
Accounting for Inventory	
Alignment to Standards	
9.3.12.BM-OP.3 Apply inventory tracking systems to facilitate operational controls. 9.3.12.BM-OP.4 Plan, monitor and manage day-to-day business activities to maintain and improve operational functions. 9.3.12.BM-BIM.5 Plan, organize and manage an organization/department to achieve business goals. 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.11 Plan, monitor and manage day-to-day activities required to sustain continued business functioning. 9.3.12.FN.12 Access, evaluate and disseminate financial information to enhance financial decision-making processes. 9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry. 9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources. 9.3.12.FN.8 Describe and follow laws, regulations and ethical standards that affect finance operations and transactions. 9.3.12.FN.9 Plan, manage and maintain the use of financial resources to protect solvency. 9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss. 9.3.12.TD-LOG.2 Analyze and improve the performance of logistics systems to provide logistics planning and management services. 9.3.12.TD-WAR.2 Describe ways to improve the performance of warehouse and distribution operations. 9.3.12.TD-WAR.3 Analyze compliance with company policies and government laws and	

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DEPARTMENT Business COURSE Managerial Accounting

regulations in warehouse and distribution operations.

Learning Objectives and Activities

SWBAT answer the following questions:

- What types of safeguards can be put in place to protect inventory and inventory records?
- What are some of the reasons for a quantity variance discovered between a physical inventory and the perpetual inventory?
- What is the impact of taxes on the LIFO and FIFO methods?
- In what situations might ending inventory be estimated?

SWBAT demonstrate understanding of the following:

- Prepare a stock record.
- Calculate the cost of inventory using the first-in, first-out (FIFO) inventory costing method.
- Calculate the cost of inventory using the last-in, first-out (LIFO) inventory costing method.
- Calculate the cost of merchandise inventory using the weighted-average inventory costing method.
- Estimate the cost of merchandise inventory using the gross profit method of estimating inventory.

Learning Activities:

- Terms Review
- Audit Your Understanding
- Work Together 20-1, 20-2, 20-3
- On Your Own 20-1, 20-2, 20-3
- Application Problems 20-1, 20-2, 20-3
- Online Working Papers 20-1, 20-2, 20-3
- Mastery Problem 20-M
- Challenge Problem 20-C
- Study Guide 20

Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Audit Your Understanding Activity
- Formative Assessment p.624, p.631, p.634

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DEPARTMENT Business COURSE Managerial Accounting

- Reflection Portfolio
- Interactive Spreadsheets
- Auditing for Errors

Summative:

- Quizzes
- Chapter 20 Test
- An Accounting Cycle for a Corporation: Journalizing and Posting Transactions Simulation

Alternative:

- Virtual Business - Assess concepts using online simulation

Interdisciplinary Connections

Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

N-Q.3: Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

NJLSA.R7: Integrate and evaluate content presented in diverse media and formats, including visually and quantitatively, as well as in words.

RST.11-12.3. Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.

RST.11-12.4. Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 11-12 texts and topics.

NJLSA.W6. Use technology, including the Internet, to produce and publish writing and to interact and collaborate with others.

Career Readiness, Life Literacies, and Key Skills

Technology Integration

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- 9.4.8.TL.6: Collaborate to develop and publish work that provides perspectives on a real-world problem.

Students will access the Cengage online ebook to further investigate lesson concepts and demonstrate understanding of standards.

- 9.4.8.TL.3: Select appropriate tools to organize and present information digitally.

Students will use internet based game sites such as Quizizz, Kahoot, and Quizlet live to reflect on their learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Students will use Cengage Mindtap, Google Slides and Docs in order to present new ideas and reflect on learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Students will use Google Sheets in order to enhance learning in utilizing formulas and manipulating cells.

- 9.4.12.TL.1: Assess digital tools based on features such as accessibility options, capacities, and utility for accomplishing a specified task

Students will use Google Classroom and Google Sites to collaborate, work towards solving authentic problems, or participate in an online classroom discussion utilizing pre-learned etiquette about blended learning platforms.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Career Education

CRP2. Apply appropriate academic and technical skills.

CRP7. Employ valid and reliable research strategies.

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

CRP9. Model integrity, ethical leadership and effective management.

CRP11. Use technology to enhance productivity.

Time Frame	1.5 Weeks (7 blocks)
Topic	
Accounting for Accruals, Deferrals, and Reversing Entries	

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Alignment to Standards

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).
9.3.12.FN-BF.4 Employ risk-management strategies and techniques in corporate finance to minimize business loss.
9.3.12.FN-BF.2 Manage the use of financial resources to ensure business stability.
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.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry.
9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.
9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss.

Learning Objectives and Activities

SWBAT answer the following questions:

- Would it be acceptable to not record a sale for a telephone order until the product has been picked up by the customer?
- Why are gift card sales are often accounted for as unearned revenue?
- In states that permit gift card expiration dates, is a gift card expiration date beneficial to a business?

SWBAT demonstrate understanding of the following:

- Record the reversing entry for accrued revenue.
- Record an entry to receive payment on a note receivable with accrued interest.
- Calculate accrued interest expense.
- Record the adjusting entry for an accrued expense.
- Record the reversing entry for an accrued expense.
- Record an entry to pay an installment on a note payable with accrued interest.
- Record an entry to receive cash on deferred revenue.
- Calculate the amount and record the entry for deferred revenue when earned.
- Record an entry to pay cash on a deferred expense.
- Calculate the amount and record the entry for a deferred expense when incurred.

Learning Activities:

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DEPARTMENT Business COURSE Managerial Accounting

- Terms Review
- Audit Your Understanding
- Work Together 21-1, 21-2,
- On Your Own 21-1, 22-2,
- Application Problems 21-1, 21-2
- Online Working Papers 21-1, 21-2
- Mastery Problem 21-M
- Challenge Problem 21-C
- Study Guide 21

Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Audit Your Understanding Activity
- Formative Assessment p.655, p.662
- Reflection Portfolio
- Interactive Spreadsheets

Summative:

- Quizzes
- Chapter 21 Test

Alternative:

- Virtual Business - Assess concepts using online simulation
- Auditing for Errors

Interdisciplinary Connections

Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

N-Q.3: Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

NJSLSA.R7: Integrate and evaluate content presented in diverse media and formats, including visually and quantitatively, as well as in words.

RST.11-12.7. Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., quantitative data, video, multimedia) in order to address a question or solve a problem.

RST.11-12.9. Synthesize information from a range of sources (e.g., texts,

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DEPARTMENT Business COURSE Managerial Accounting

experiments, simulations) into a coherent understanding of a process, phenomenon, or concept, resolving conflicting information when possible.

NJSLSA.W6. Use technology, including the Internet, to produce and publish writing and to interact and collaborate with others.

Career Readiness, Life Literacies, and Key Skills

Technology Integration

All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaboratively and to create and communicate knowledge.

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- 9.4.8.TL.3: Select appropriate tools to organize and present information digitally.

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- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Students will use Cengage Mindtap, Google Slides and Docs in order to present new ideas and reflect on learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Students will use Google Sheets in order to enhance learning in utilizing formulas and manipulating cells.

- 9.4.12.TL.1: Assess digital tools based on features such as accessibility options, capacities, and utility for accomplishing a specified task

Students will use Google Classroom and Google Sites to collaborate, work towards solving authentic problems, or participate in an online classroom discussion utilizing pre-learned etiquette about blended learning platforms.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Career Education

CRP2. Apply appropriate academic and technical skills.

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DEPARTMENT Business COURSE Managerial Accounting

CRP8. Utilize critical thinking to make sense of problems and persevere in solving them.
CRP11. Use technology to enhance productivity.

Time Frame	1.5 Weeks (7 blocks)
Topic	
End of Fiscal Period Work for a Corporation	
Alignment to Standards	
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. 9.3.12.BM-MGT.8 Create strategic plans used to manage business growth, profit and goals. 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.11 Plan, monitor and manage day-to-day activities required to sustain continued business functioning. 9.3.12.FN.12 Access, evaluate and disseminate financial information to enhance financial decision-making processes. 9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry. 9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources. 9.3.12.FN.8 Describe and follow laws, regulations and ethical standards that affect finance operations and transactions. 9.3.MK-MER.2 Plan, manage and monitor day-to-day merchandising activities. 9.3.MK-MER.3 Move, store, locate and/or transfer ownership of retail goods and services loss.	
Learning Objectives and Activities	

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SWBAT answer the following questions:

- What is the danger of eliminating adjusting entries?
- Should one be concerned if merchandise inventory shows a substantial increase, yet sales have decreased?
- Why would a corporation want to compare the financial statements to previous periods?
- Why would a corporation want to compare its financial statements with those of other companies?
- What would be the danger of not separating current liabilities from long-term liabilities?
- If your company had an increase in sales and net income, but cash decreased and the company is having difficulty paying its current liabilities, what might be some possibilities and remedies?
- What would be the impact if a company chose not to bother with reversing entries?
- What types of transactions have no effect on retained earnings?

SWBAT demonstrate understanding of the following:

- Plan and record end of fiscal period adjustments for a merchandising business organized as a corporation.
- Prepare an income statement for a merchandising business organized as a corporation.
- Prepare a statement of stockholder's equity for a merchandising business organized as a corporation.
- Prepare a balance sheet for a merchandising business organized as a corporation.
- Prepare a statement of cash flows for a merchandising business organized as a corporation.
- Record closing entries for a merchandising business organized as a corporation.
- Record reversing entries for a merchandising business organized as a corporation.

Learning Activities:

- Terms Review
- Audit Your Understanding
- Work Together 22-1, 22-2, 22-3, 22-4
- On Your Own 22-1, 22-2, 22-3, 22-4
- Application Problems 22-1, 22-2, 22-3, 22-4
- Online Working Papers 22-1, 22-2, 22-3, 22-4
- Mastery Problem 22-M
- Challenge Problem 22-C
- Study Guide 22

Assessments

Formative:

- Classwork and Groupwork

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- Teacher Observation
- Audit Your Understanding Activity
- Formative Assessment p.683, p.689, p.698, p.705
- Reflection Portfolio
- Interactive Spreadsheets
- Auditing for Errors

Summative:

- Quizzes
- Chapter 22 Test

Alternative:

- Virtual Business - Assess concepts using online simulation

Interdisciplinary Connections

Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

N-Q.3: Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

NJSLSA.R7: Integrate and evaluate content presented in diverse media and formats, including visually and quantitatively, as well as in words.

RST.11-12.3. Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.

RST.11-12.7. Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., quantitative data, video, multimedia) in order to address a question or solve a problem.

RST.11-12.9. Synthesize information from a range of sources (e.g., texts, experiments, simulations) into a coherent understanding of a process, phenomenon, or concept, resolving conflicting information when possible.

NJSLSA.W6. Use technology, including the Internet, to produce and publish writing and to interact and collaborate with others.

WHST.11-12.7. Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating an understanding of the subject under investigation.

Career Readiness, Life Literacies, and Key Skills

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Technology Integration

All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaboratively and to create and communicate knowledge.

- 9.4.8.TL.6: Collaborate to develop and publish work that provides perspectives on a real-world problem.

Students will access the Cengage online ebook to further investigate lesson concepts and demonstrate understanding of standards.

- 9.4.8.TL.3: Select appropriate tools to organize and present information digitally.

Students will use internet based game sites such as Quizizz, Kahoot, and Quizlet live to reflect on their learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Students will use Cengage Mindtap, Google Slides and Docs in order to present new ideas and reflect on learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Students will use Google Sheets in order to enhance learning in utilizing formulas and manipulating cells.

- 9.4.12.TL.1: Assess digital tools based on features such as accessibility options, capacities, and utility for accomplishing a specified task

Students will use Google Classroom and Google Sites to collaborate, work towards solving authentic problems, or participate in an online classroom discussion utilizing pre-learned etiquette about blended learning platforms.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Career Education

CRP2. Apply appropriate academic and technical skills.

CRP4. Communicate clearly and effectively and with reason.

CRP7. Employ valid and reliable research strategies.

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

CRP9. Model integrity, ethical leadership and effective management.

CRP11. Use technology to enhance productivity.





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DEPARTMENT Business COURSE Managerial Accounting

Time Frame	1.5 Weeks (7 blocks)
Topic	
Accounting for Partnerships	
Alignment to Standards	
9.1.12.FI.3: Develop a plan that uses the services of various financial institutions to prepare for long term personal and family goals (e.g., college, retirement). 9.1.12.E.5 Evaluate business practices and their impact on individuals, families, and societies. 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.12 Access, evaluate and disseminate financial information to enhance financial decision-making processes. 9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry. 9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources. 9.3.12.FN.9 Plan, manage and maintain the use of financial resources to protect solvency. 9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss.	
Learning Objectives and Activities	
SWBAT answer the following questions: • What implications does a non-compete clause have on the existing partner? • What implications does a non-compete clause have on the departing partner? • Why couldn't each partner's capital ledger account be used to prepare the owner's equity statement? • Would it be appropriate to have a partnership established unequally at 90/10? • What might be some possible advantages and disadvantages of dissolving a partnership if one partner decides to remain in business? SWBAT demonstrate understanding of the following: • Journalize entries to record investments by partners.	

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- Journalize entries to record withdrawals by partners.
- Prepare a distribution of net income statement for a partnership.
- Prepare and owners' equity statement for a partnership.
- Calculate and record a gain on realization.
- Calculate and record a loss on realization.
- Journalize entries to liquidate a partnership.

Learning Activities:

- Terms Review
- Audit Your Understanding
- Work Together 23-1, 23-2, 23-3
- On Your Own 23-1, 23-2, 23-3
- Application Problems 23-1, 23-2, 23-3
- Online Working Papers 23-1, 23-2, 23-3
- Mastery Problem 23-M
- Challenge Problem 23-C
- Study Guide 23

Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Audit Your Understanding Activity
- Formative Assessment p.726, p.733, p.740
- Interactive Spreadsheets
- Auditing for Errors

Summative:

- Quizzes
- Chapter 23 Test

Alternative:

- Virtual Business - Assess concepts using online simulation
- Reflection Portfolio

Interdisciplinary Connections

Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

N-Q.3: Choose a level of accuracy appropriate to limitations on measurement when

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reporting quantities.

ELA:

NJSLSA.R7: Integrate and evaluate content presented in diverse media and formats, including visually and quantitatively, as well as in words.

RST.11-12.7. Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., quantitative data, video, multimedia) in order to address a question or solve a problem.

RST.11-12.9. Synthesize information from a range of sources (e.g., texts, experiments, simulations) into a coherent understanding of a process, phenomenon, or concept, resolving conflicting information when possible.

NJSLSA.W6. Use technology, including the Internet, to produce and publish writing and to interact and collaborate with others.

Career Readiness, Life Literacies, and Key Skills

Technology Integration

All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaboratively and to create and communicate knowledge.

- 9.4.8.TL.6: Collaborate to develop and publish work that provides perspectives on a real-world problem.

Students will access the Cengage online ebook to further investigate lesson concepts and demonstrate understanding of standards.

- 9.4.8.TL.3: Select appropriate tools to organize and present information digitally.

Students will use internet based game sites such as Quizizz, Kahoot, and Quizlet live to reflect on their learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Students will use Cengage Mindtap, Google Slides and Docs in order to present new ideas and reflect on learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Students will use Google Sheets in order to enhance learning in utilizing formulas and manipulating cells.

- 9.4.12.TL.1: Assess digital tools based on features such as accessibility options, capacities, and utility for accomplishing a specified task

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Students will use Google Classroom and Google Sites to collaborate, work towards solving authentic problems, or participate in an online classroom discussion utilizing pre-learned etiquette about blended learning platforms.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Career Education

CRP2. Apply appropriate academic and technical skills.

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

CRP9. Model integrity, ethical leadership and effective management.

CRP11. Use technology to enhance productivity.

Time Frame	5 Weeks (20 blocks)
Topic	
Recording International and Internet Sales, Capstone, and Quickbooks Pro Certification	
Alignment to Standards	
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. 9.1.12.FI.3: Develop a plan that uses the services of various financial institutions to prepare for long term personal and family goals (e.g., college, retirement). 9.3.12.BM-MGT.3 Apply economic concepts fundamental to global business operations. 9.3.12.BM.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision-making in business. 9.3.12.BM-OP.3 Apply inventory tracking systems to facilitate operational controls. 9.3.12.BM.2 Describe laws, rules and regulations as they apply to effective business operations. 9.3.12.BM.3 Explore, develop and apply strategies for ensuring a successful business career. 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.	

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9.3.12.FN-ACT.4 Utilize career-planning concepts, tools and strategies to explore, obtain and/or develop an accounting career.

9.3.12.FN.11 Plan, monitor and manage day-to-day activities required to sustain continued business functioning.

9.3.12.FN.12 Access, evaluate and disseminate financial information to enhance financial decision-making processes.

9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry.

9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.

9.3.12.FN.8 Describe and follow laws, regulations and ethical standards that affect finance operations and transactions.

9.3.12.FN.9 Plan, manage and maintain the use of financial resources to protect solvency.

9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss.

9.3.12.FN-BF.1 Describe and follow laws and regulations to manage business operations and transactions in corporate finance.

9.3.12.FN-BF.2 Manage the use of financial resources to ensure business stability.

9.3.12.FN-BF.3 Utilize career-planning concepts, tools and strategies to explore, obtain and/or develop in a corporate finance career.

9.3.12.FN-BF.4 Employ risk-management strategies and techniques in corporate finance to minimize business loss.

Learning Objectives and Activities

SWBAT answer the following questions:

- Would a contract of sale be beneficial for domestic sales?
- What other challenges could occur with international sales besides shipping and receipt of payment?
- How could a business analyze internet sales to determine if this option is financially rewarding to the company?
- What features should a business include on its website to make it customer friendly?

SWBAT demonstrate understanding of the following:

- Explain the purpose of entering the export and import markets.
- Describe issues that must be considered before making international sales.
- Explain the documentation that must be produced to process international sales.
- Account for international sales.
- Account for time drafts.
- Account for an internet sale.

Learning Activities:

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DEPARTMENT Business COURSE Managerial Accounting

- Terms Review
- Audit Your Understanding
- Work Together 24-1, 24-2
- On Your Own 24-1, 24-2
- Application Problems 24-1, 24-2,
- Online Working Papers 24-1, 24-2
- Mastery Problem 24-M
- Challenge Problem 24-C
- Study Guide 24

Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Audit Your Understanding Activity
- Formative Assessment p.759, p.762
- Reflection Portfolio
- Interactive Spreadsheets
- Auditing for Errors

Summative:

- Quizzes
- Chapter 24 Test

Benchmark:

- Cumulative exam with multiple choice and short answer questions.

Alternative:

- Capstone Project - Authentic Threads Online Simulation
- Careers in Accounting Project

Interdisciplinary Connections

Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

N-Q.3: Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

NJSLSA.R7: Integrate and evaluate content presented in diverse media and formats, including visually and quantitatively, as well as in words.

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RST.11-12.3. Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.

RST.11-12.4. Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 11-12 texts and topics.

RST.11-12.7. Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., quantitative data, video, multimedia) in order to address a question or solve a problem.

RST.11-12.9. Synthesize information from a range of sources (e.g., texts, experiments, simulations) into a coherent understanding of a process, phenomenon, or concept, resolving conflicting information when possible.

NJSLSA.W2. Write informative/explanatory texts to examine and convey complex ideas and information clearly and accurately through the effective selection, organization, and analysis of content.

NJSLSA.W6. Use technology, including the Internet, to produce and publish writing and to interact and collaborate with others.

WHST.11-12.7. Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating an understanding of the subject under investigation.

W.9-10.1: When students are justifying their reasoning on short answer and extended constructed response questions they write arguments to support claims in an analysis of substantive topics or texts, using valid reasoning and relevant and sufficient evidence

Career Readiness, Life Literacies, and Key Skills

Technology Integration

All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaboratively and to create and communicate knowledge.

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Students will access the Cengage online ebook to further investigate lesson concepts and demonstrate understanding of standards.

- 9.4.8.TL.3: Select appropriate tools to organize and present information

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digitally.

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- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

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- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Career Education

CRP2. Apply appropriate academic and technical skills.

CRP4. Communicate clearly and effectively and with reason.

CRP6. Demonstrate creativity and innovation.

CRP7. Employ valid and reliable research strategies.

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

CRP9. Model integrity, ethical leadership and effective management.

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

CRP11. Use technology to enhance productivity.

Modifications (ELL, Special Education, At Risk Students, Gifted & Talented, & 504 Plans)

ELL:

- Work toward longer passages as skills in English increase
- Use visuals
- Introduce key vocabulary before lesson
- Teacher models reading aloud daily

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- Provide peer tutoring
- Use of Bilingual Dictionary
- Guided notes and/or scaffold outline for written assignments
- Provide students with English Learner leveled readers.

Supports for Students With IEPs:

- Allow extra time to complete assignments or tests
- Guided notes and/or scaffold outline for written assignments
- Work in a small group
- Allow answers to be given orally or dictated
- Use large print books, Braille, or books on CD (digital text)
- Follow all IEP modifications

At-Risk Students:

- Guided notes and/or scaffold outline for written assignments
- Introduce key vocabulary before lesson
- Work in a small group
- Lesson taught again using a differentiated approach
- Allow answers to be given orally or dictated
- Use visuals / Anchor Charts
- Leveled texts according to ability

Gifted and Talented:

- Create an enhanced set of introductory activities (e.g. advance organizers, concept maps, concept puzzles)
- Provide options, alternatives and choices to differentiate and broaden the curriculum
- Organize and offer flexible small group learning activities
- Provide whole group enrichment explorations
- Teach cognitive and methodological skills
- Use center, stations, or contracts
- Organize integrated problem-solving simulations
- Propose interest-based extension activities
- Expose students to beyond level texts.

Supports for Students With 504 Plans:

- Follow all the 504 plan modifications
- Text to speech/audio recorded selections

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- Amplification system as needed
- Leveled texts according to ability
- Fine motor skill stations embedded in rotation as needed
- Modified or constrained spelling word lists
- Provide anchor charts with high frequency words and phonemic patterns

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