



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 Financial Accounting

Curriculum Development Timeline

School: Ocean Township High School

Course: Financial Accounting

Department: Business

Board Approval	Supervisor	Notes
August 2017	Nichole Kerney	Born Date
August 2019	Nichole Kerney	Review
August 2022	Gerard Marrone	Alignment to Standards
August 2025	Greg Colon	Alignment to Standards

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COURSE Financial Accounting

Township of Ocean Pacing Guide			
Cycle	Marking Period 1	Cycle	Marking Period 3
1	Unit 1: The Accounting Environment	21	Unit 4: Completion of the Accounting Cycle
2	Unit 1: The Accounting Environment	22	Unit 4: Completion of the Accounting Cycle
3	Unit 1: The Accounting Environment	23	Unit 4: Completion of the Accounting Cycle
4	Unit 1: The Accounting Environment	24	Unit 5: Accounting for a Merchandising Enterprise
5	Unit 2: Business Transactions	25	Unit 5: Accounting for a Merchandising Enterprise
6	Unit 2: Business Transactions	26	Unit 5: Accounting for a Merchandising Enterprise
7	Unit 2: Business Transactions	27	Unit 5: Accounting for a Merchandising Enterprise
8	Unit 2: Business Transactions	28	Unit 6: Accounting Systems
9	Unit 2: Business Transactions	29	Unit 6: Accounting Systems
10	Unit 2: Business Transactions	30	Unit 6: Accounting Systems
Cycle	Marking Period 2	Cycle	Marking Period 4
11	Unit 3: Measuring Business Income	31	Unit 6: Accounting Systems
12	Unit 3: Measuring Business Income	32	Unit 6: Accounting Systems
13	Unit 3: Measuring Business Income	33	Unit 7: Internal Control and Cash Transactions
14	Unit 3: Measuring Business Income	34	Unit 7: Internal Control and Cash Transactions
15	Unit 3: Measuring Business Income	35	Unit 7: Internal Control and Cash Transactions
16	Unit 4: Completion of the Accounting Cycle	36	Unit 8: Inventories
17	Unit 4: Completion of the Accounting Cycle	37	Unit 8: Inventories
18	Unit 4: Completion of the Accounting Cycle	38	Unit 8: Inventories
19	Unit 4: Completion of the Accounting Cycle	39	Capstone Project
20	Unit 4: Completion of the Accounting Cycle	40	Capstone Project

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COURSE Financial Accounting

Core Instructional & Supplemental Materials including various levels of Texts

Core Instruction: Online Software Suite, Century 21 Accounting, Mindtap w/ Aplia
Online 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	4 cycles ~ 12 (56 minute) days
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Topic

The Accounting Environment

Alignment to Standards

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.3 Plan, staff, lead and organize human resources in finance to enhance employee productivity and job satisfaction.
9.3.12.FN.4 Determine effective tools, techniques and systems to communicate and deliver value to finance customers.
9.3.12.FN.5 Create and maintain positive, ongoing relationships with finance customers.
9.3.12.FN.6 Plan, monitor and manage day-to-day activities to ensure effective and efficient finance operations.
9.3.12.FN.7 Implement safety, health and environmental controls to ensure a safe and productive finance workplace.
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.10 Plan, organize and manage a finance organization/department.
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.13 Manage a financial product or service mix in order to respond to market opportunities.

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COURSE Financial Accounting

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

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.

Learning Objectives and Activities

SWBAT answer the following questions:

- How is private and public accounting similar? How are they different?
- What is managerial accounting and how is it different from financial accounting?
- Who are the users of financial information?
- How does accounting relate to the financial objectives of the business?
- What are the required financial reports for the accounting cycle?

SWBAT demonstrate understanding of the following:

- Define accounting and explain the role of accounting in making business decisions.
- Identify the users of accounting information.
- Analyze the differences in financial and managerial accounting.
- State the financial objective of a business.
- Describe major accounting reports.
- Evaluate the need of accounting reports.

Learning Activities:

- Guided Practice
- Discussion
- Math Review for Accounting
- Application Problems
- Mastery Problems
- Intuit® Quickbooks Pro® ©2017, Online Accounting Suite
- South-Western Cengage Learning® Century 21 Accounting, General Journal, 10e, ©2017, Chapter Problems and Mini Practice Sets
- South-Western Cengage Learning® MindTap® Online Course Management Suite
- South-Western Cengage Learning® Authentic Threads Manual Simulation
- DECA Connection Role Play Activity

Assessments

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COURSE Financial Accounting

Formative:

- Classwork and Groupwork
- Teacher Observation
- Entrance/Exit Cards

Summative:

- Quizzes
- Unit Comprehensive Online Assessment

Alternative:

- Kahoot/Quizizz
- Virtual Business - Assess concepts using online simulation

Interdisciplinary Connections

Math:

N.Q.1 – Reason Quantitatively and Use Units to Solve Problems- 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: Reason Quantitatively and Use Units to Solve Problems- Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

RI.CI.11–12.2. Determine two or more central ideas of an informational text and analyze how they are developed and refined over the course of a text, including how they interact and build on one another to provide a complex account or analysis; provide an objective summary of the text.

W.WP.11–12.4. Develop and strengthen writing as needed by planning, revising, editing, rewriting, trying a new approach; sustaining effort to complete complex writing tasks; tracking and reflecting on personal writing progress (e.g., using portfolios, journals, conferencing); or consulting a style manual (such as MLA or APA Style), focusing on addressing what is most significant for a specific purpose and audience.

W.WR.11–12.5. 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 understanding of the subject under investigation.

SL.II.11–12.2. Integrate multiple sources of information presented in diverse formats and media (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems, evaluating the credibility and accuracy of each source and noting any discrepancies among the data.





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DEPARTMENT Business

COURSE Financial Accounting

Career Readiness, Life Literacies, and Key Skills

9.2.12.CAP.3: Investigate how continuing education contributes to one's career and personal growth.

9.2.12.CAP.5: Assess and modify a personal plan to support current interests and postsecondary plans.

- 9.2.12.CAP.6: Identify transferable skills in career choices and design alternative career plans based on those skills.

- 9.2.12.CAP.7: Use online resources to examine licensing, certification, and credentialing requirements at the local, state, and national levels to maintain compliance with industry requirements in areas of career interest.

- 9.2.12.CAP.8: Determine job entrance criteria (e.g., education credentials, math/writing/reading comprehension tests, drug tests) used by employers in various industry sectors.

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 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 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.

Supplemental instruction will utilize Virtual Business and Quickbooks Pro.

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

Additional resources and extension activities will be posted on Google Classroom in order to encourage students to reflect on their learning and expand on their knowledge.

- 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

Students will use Google Sites to curate a portfolio demonstrating their learning,

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COURSE Financial Accounting

growth, and reflection throughout the course.

- 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

Time Frame	6 cycles ~ 18 (56 minute) days
Topic	
Business Transactions	
Alignment to Standards	
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.3 Plan, staff, lead and organize human resources in finance to enhance employee productivity and job satisfaction. 9.3.12.FN.4 Determine effective tools, techniques and systems to communicate and deliver value to finance customers. 9.3.12.FN.5 Create and maintain positive, ongoing relationships with finance customers. 9.3.12.FN.6 Plan, monitor and manage day-to-day activities to ensure effective and efficient finance operations. 9.3.12.FN.7 Implement safety, health and environmental controls to ensure a safe and productive finance workplace. 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.10 Plan, organize and manage a finance organization/department. 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.13 Manage a financial product or service mix in order to respond to market opportunities. 9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss. 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	

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COURSE Financial Accounting

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.

Learning Objectives and Activities

SWBAT answer the following questions:

- How is the accounting equation most commonly stated?
- What is a ledger and a ledger account
- How are "T" accounts utilized?
- What are the rules of debit and credit?
- How are business transactions recorded in a journal?
- How are journal entries posted to ledger accounts?
- What is a trial balance and how is it utilized?

SWBAT demonstrate understanding of the following:

- Describe a ledger and a ledger account.
- Utilize a "T" account to analyze business transactions.
- State the rules of debit and credit.
- Record business transactions in a journal.
- Post journal entries to ledger accounts.
- Prepare a trial balance.

Learning Activities:

- Guided Practice
- Discussion
- Math Review for Accounting
- Application Problems
- Mastery Problems
- Intuit® Quickbooks Pro® ©2017, Online Accounting Suite
- South-Western Cengage Learning® Century 21 Accounting, General Journal, 10e, ©2017, Chapter Problems and Mini Practice Sets
- South-Western Cengage Learning® MindTap® Online Course Management Suite
- South-Western Cengage Learning® Authentic Threads Manual Simulation
- DECA Connection Role Play Activity

Assessments

Formative:

- Teacher Observation

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COURSE Financial Accounting

- Entrance/Exit Cards
- Practical Demonstration

Summative:

- Quizzes
- Unit Comprehensive Online Assessment

Alternative:

- Kahoot/Quizizz
- Virtual Business - Assess concepts using online simulation

Interdisciplinary Connections

Math:

N.Q.1 – Reason Quantitatively and Use Units to Solve Problems- 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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Career Readiness, Life Literacies, and Key Skills

9.2.12.CAP.3: Investigate how continuing education contributes to one's career and

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COURSE Financial Accounting

personal growth.

9.2.12.CAP.5: Assess and modify a personal plan to support current interests and postsecondary plans.

- 9.2.12.CAP.6: Identify transferable skills in career choices and design alternative career plans based on those skills.
- 9.2.12.CAP.7: Use online resources to examine licensing, certification, and credentialing requirements at the local, state, and national levels to maintain compliance with industry requirements in areas of career interest.
- 9.2.12.CAP.8: Determine job entrance criteria (e.g., education credentials, math/writing/reading comprehension tests, drug tests) used by employers in various industry sectors.

Technology Integration

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Additional resources and extension activities will be posted on Google Classroom in order to encourage students to reflect on their learning and expand on their knowledge.

- 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

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COURSE Financial Accounting

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Time Frame	5 cycles ~ 15 (56 minute) days
Topic	
Measuring Business Income	
Alignment to Standards	
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COURSE Financial Accounting

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

Learning Objectives and Activities

SWBAT answer the following questions:

- What are revenue and expenses?
- What are temporary and permanent accounts?
- What is the difference between cash basis and accrual basis accounting?
- What is the matching principle?
- Why are accounting periods essential to measuring business income?
- What are the basic types of adjusting entries and what is their purpose?

SWBAT demonstrate understanding of the following:

- Define revenue and expenses.
- Define permanent and temporary accounts..
- Compare and contrast the differences between cash basis and accrual basis accounting.
- Explain the matching principle.
- Explain the use of accounting periods in measuring business income.
- Explain the purpose of adjusting entries.
- Prepare the basic types of adjusting entries.

Learning Activities:

- Guided Practice
- Discussion
- Math Review for Accounting
- Application Problems
- Mastery Problems
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- South-Western Cengage Learning® MindTap® Online Course Management Suite
- South-Western Cengage Learning® Authentic Threads Manual Simulation
- DECA Connection Role Play Activity

Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Class Debate of how concepts impact individual/society

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COURSE Financial Accounting

Summative:

- Quizzes
- Unit Comprehensive Online Assessment

Alternative:

- Kahoot/Quizizz
- Virtual Business - Assess concepts using online simulation

Interdisciplinary Connections

Math:

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Career Readiness, Life Literacies, and Key Skills

9.2.12.CAP.3: Investigate how continuing education contributes to one's career and personal growth.

9.2.12.CAP.5: Assess and modify a personal plan to support current interests and postsecondary plans.

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- 9.2.12.CAP.6: Identify transferable skills in career choices and design alternative career plans based on those skills.
- 9.2.12.CAP.7: Use online resources to examine licensing, certification, and credentialing requirements at the local, state, and national levels to maintain compliance with industry requirements in areas of career interest.
- 9.2.12.CAP.8: Determine job entrance criteria (e.g., education credentials, math/writing/reading comprehension tests, drug tests) used by employers in various industry sectors.

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 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 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.

Supplemental instruction will utilize Virtual Business and Quickbooks Pro.

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

Additional resources and extension activities will be posted on Google Classroom in order to encourage students to reflect on their learning and expand on their knowledge.

- 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

Students will use Google Sites to curate a portfolio demonstrating their learning, growth, and reflection throughout the course.

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Time Frame	7 cycles ~ 21 (56 minute) days
Topic	
Completion of the Accounting Cycle	
Alignment to Standards	
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.3 Plan, staff, lead and organize human resources in finance to enhance employee productivity and job satisfaction. 9.3.12.FN.4 Determine effective tools, techniques and systems to communicate and deliver value to finance customers. 9.3.12.FN.5 Create and maintain positive, ongoing relationships with finance customers. 9.3.12.FN.6 Plan, monitor and manage day-to-day activities to ensure effective and efficient finance operations. 9.3.12.FN.7 Implement safety, health and environmental controls to ensure a safe and productive finance workplace. 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.10 Plan, organize and manage a finance organization/department. 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.13 Manage a financial product or service mix in order to respond to market opportunities. 9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss. 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.	

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DEPARTMENT Business

COURSE Financial Accounting

Learning Objectives and Activities

SWBAT answer the following questions:

- How is a worksheet prepared?
- How are financial statements prepared from a completed worksheet?
- What is the purpose of closing entries?
- How are adjusting entries journalized?
- How are closing entries journalized?
- How are reversing entries journalized?
- How does a sole proprietor work through the accounting cycle?

SWBAT demonstrate understanding of the following:

- Prepare a worksheet.
- Prepare financial statements from a complete worksheet.
- Explain the purpose of closing entries.
- Journalize adjusting entries.
- Journalize closing entries.
- Journalize reversing entries.
- Complete the accounting cycle for a sole proprietorship

Learning Activities:

- Guided Practice
- Discussion
- Math Review for Accounting
- Application Problems
- Mastery Problems
- Intuit® Quickbooks Pro® ©2017, Online Accounting Suite
- South-Western Cengage Learning® Century 21 Accounting, General Journal, 10e, ©2017, Chapter Problems and Mini Practice Sets
- South-Western Cengage Learning® MindTap® Online Course Management Suite
- South-Western Cengage Learning® Authentic Threads Manual Simulation
- DECA Connection Role Play Activity

Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Entrance/Exit Cards
- Practical Demonstration

Summative:

- Quizzes

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COURSE Financial Accounting

- Unit Comprehensive Online Assessment

Alternative:

- Intuit® Quickbooks Pro® Application Activity
- Kahoot/Quizizz
- Virtual Business - Assess concepts using online simulation

Interdisciplinary Connections

Math:

N.Q.1 – Reason Quantitatively and Use Units to Solve Problems- 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: Reason Quantitatively and Use Units to Solve Problems- Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

RI.CI.11–12.2. Determine two or more central ideas of an informational text and analyze how they are developed and refined over the course of a text, including how they interact and build on one another to provide a complex account or analysis; provide an objective summary of the text.

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Career Readiness, Life Literacies, and Key Skills

9.2.12.CAP.3: Investigate how continuing education contributes to one's career and personal growth.

9.2.12.CAP.5: Assess and modify a personal plan to support current interests and postsecondary plans.

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- 9.2.12.CAP.6: Identify transferable skills in career choices and design alternative career plans based on those skills.
- 9.2.12.CAP.7: Use online resources to examine licensing, certification, and credentialing requirements at the local, state, and national levels to maintain compliance with industry requirements in areas of career interest.
- 9.2.12.CAP.8: Determine job entrance criteria (e.g., education credentials, math/writing/reading comprehension tests, drug tests) used by employers in various industry sectors.

Technology Integration

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DEPARTMENT Business

COURSE Financial Accounting

Time Frame	4 cycles ~ 12 (56 minute) days
Topic	
Accounting for a Merchandising Enterprise	
Alignment to Standards	
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.3 Plan, staff, lead and organize human resources in finance to enhance employee productivity and job satisfaction 9.3.12.FN.4 Determine effective tools, techniques and systems to communicate and deliver value to finance customers. 9.3.12.FN.5 Create and maintain positive, ongoing relationships with finance customers. 9.3.12.FN.6 Plan, monitor and manage day-to-day activities to ensure effective and efficient finance operations. 9.3.12.FN.7 Implement safety, health and environmental controls to ensure a safe and productive finance workplace. 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.10 Plan, organize and manage a finance organization/department. 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.13 Manage a financial product or service mix in order to respond to market opportunities. 9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss. 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.	

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COURSE Financial Accounting

Learning Objectives and Activities

SWBAT answer the following questions:

- What is merchandising?
- What is FOB shipping?
- What is FOB destination?
- What is the difference between a periodic inventory system and a perpetual inventory system?
- How is cost of goods sold determined by the periodic inventory system?
- How are worksheets and closing entries prepared?
- How are income statements prepared for a merchandising enterprise?

SWBAT demonstrate understanding of the following:

- Define merchandising.
- Define cash discounts.
- Define FOB shipping.
- Define FOB destination.
- Compare and contrast the differences between a periodic inventory system and a perpetual inventory system.
- Determine the cost of goods sold by the periodic inventory method.
- Prepare a worksheet and closing entries for a merchandising enterprise.
- Prepare an income statement for a merchandising enterprise.

Learning Activities:

- Guided Practice
- Discussion
- Math Review for Accounting
- Application Problems
- Mastery Problems
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Assessments

Formative:

- Teacher Observation
- Entrance/Exit Cards
- Practical Demonstration

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COURSE Financial Accounting

Summative:

- Quizzes
- Unit Comprehensive Online Assessment

Alternative:

- Intuit© Quickbooks Pro© Application Activity
- Kahoot/Quizizz

Interdisciplinary Connections

Math:

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Career Readiness, Life Literacies, and Key Skills

9.2.12.CAP.3: Investigate how continuing education contributes to one's career and personal growth.

9.2.12.CAP.5: Assess and modify a personal plan to support current interests and

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- 9.2.12.CAP.8: Determine job entrance criteria (e.g., education credentials, math/writing/reading comprehension tests, drug tests) used by employers in various industry sectors.

Technology Integration

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DEPARTMENT Business

COURSE Financial Accounting

Time Frame	5 cycles ~ 15 (56 minute) days
Topic	
Accounting Systems	
Alignment to Standards	
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DEPARTMENT Business

COURSE Financial Accounting

Learning Objectives and Activities

SWBAT answer the following questions:

- What is the purpose and characteristics of a special journal?
- What is the definition of subsidiary ledgers and controlling accounts?
- How are business transactions recorded in a sales journal, purchase journal, cash receipts journal, cash payments journal, and a general journal?
- How are journals posted to a general ledger and a subsidiary ledger?

SWBAT demonstrate understanding of the following:

- Explain the purpose and characteristics of special journals.
- Define subsidiary ledgers and controlling accounts.
- Record business transactions in a sales journal, purchase journal, cash receipts journal, cash payments journal, and a general journal.
- Evaluate the need for special journals.
- Post from a general or special journal to a general of subsidiary ledger.

Learning Activities:

- Guided Practice
- Discussion
- Math Review for Accounting
- Application Problems
- Mastery Problems
- Intuit® Quickbooks Pro® ©2017, Online Accounting Suite
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- South-Western Cengage Learning® Authentic Threads Manual Simulation
- DECA Connection Role Play Activity

Assessments

Formative:

- Teacher Observation
- Graphic Organizer
- Entrance/Exit Cards

Summative:

- Quizzes
- Unit Comprehensive Online Assessment

Alternative:

- Kahoot/Quizizz
- Virtual Business - Assess concepts using online simulation

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COURSE Financial Accounting

Interdisciplinary Connections

Math:

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Career Readiness, Life Literacies, and Key Skills

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COURSE Financial Accounting

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Time Frame	5 cycles ~ 15 (56 minute) days
Topic	
Internal Controls and Cash Transactions	

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COURSE Financial Accounting

Alignment to Standards

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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.

Learning Objectives and Activities

SWBAT answer the following questions:

- What is internal control and how is it utilized to achieve financial control in a business enterprise?
- How are financial documents utilized to maintain internal control over business

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COURSE Financial Accounting

transactions?

- What are the objectives of cash management and the internal controls associated with cash?

SWBAT demonstrate understanding of the following:

- Define internal control.
- Describe means utilized to achieve internal control in a business enterprise.
- Explain how to maintain internal control over business transactions.
- Define source documents and explain how each is utilized to maintain fiscal control.
- Explain internal control achieved through the net price method.
- Explain the objectives of effective cash management.
- Describe the controls associated with cash.
- Prepare a bank reconciliation.
- Describe the operation of a petty cash fund.
- Evaluate the ethical choices of accounting decisions

Learning Activities:

- Guided Practice
- Discussion
- Math Review for Accounting
- Application Problems
- Mastery Problems
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Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Entrance/Exit Cards

Summative:

- Quizzes
- Unit Comprehensive Online Assessment

Alternative:

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COURSE Financial Accounting

Interdisciplinary Connections

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Career Readiness, Life Literacies, and Key Skills

9.2.12.CAP.3: Investigate how continuing education contributes to one's career and personal growth.

9.2.12.CAP.5: Assess and modify a personal plan to support current interests and postsecondary plans.

- 9.2.12.CAP.6: Identify transferable skills in career choices and design alternative career plans based on those skills.

- 9.2.12.CAP.7: Use online resources to examine licensing, certification, and credentialing requirements at the local, state, and national levels to maintain compliance with industry requirements in areas of career interest.

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COURSE Financial Accounting

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Time Frame	3 cycles ~ 9 (56 minute) days
Topic	
Inventories and Capstone Project	

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DEPARTMENT Business

COURSE Financial Accounting

Alignment to Standards

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

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9.3.12.FN.6 Plan, monitor and manage day-to-day activities to ensure effective and efficient finance operations.

9.3.12.FN.7 Implement safety, health and environmental controls to ensure a safe and productive finance workplace.

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.10 Plan, organize and manage a finance organization/department.

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.13 Manage a financial product or service mix in order to respond to market opportunities.

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

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.

Learning Objectives and Activities

SWBAT answer the following questions:

- What is the merchandise inventory and what are the effects of inventory understatement and overstatement on income determination?
- What is the difference between a periodic and perpetual inventory system?

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COURSE Financial Accounting

- What is FIFO?
- What is LIFO?
- What is average cost?

SWBAT demonstrate understanding of the following:

- Define merchandise inventory and show the effects of inventory understatement and overstatement in income determination.
- Distinguish between a periodic inventory and perpetual inventory system.
- Calculate the value of inventories utilizing:
 - First in, first out (FIFO)
 - Last in, first out (LIFO)
 - Average cost
- Evaluate how net income changes based on the different inventory costing methods

Learning Activities:

- Guided Practice
- Discussion
- Math Review for Accounting
- Application Problems
- Mastery Problems
- Intuit® Quickbooks Pro® ©2017, Online Accounting Suite
- South-Western Cengage Learning® Century 21 Accounting, General Journal, 10e, ©2017, Chapter Problems and Mini Practice Sets
- South-Western Cengage Learning® MindTap® Online Course Management Suite
- South-Western Cengage Learning® Authentic Threads Manual Simulation
- DECA Connection Role Play Activity

Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Entrance/Exit Cards

Summative:

- Quizzes
- Unit Comprehensive Online Assessment

Benchmark:

- Cumulative multiple choice exam
- Capstone Project final assessment

Alternative:

- Intuit® Quickbooks Pro® Application Activity
- Kahoot/Quizizz

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- Virtual Business - Assess concepts using online simulation

Interdisciplinary Connections

Math:

N.Q.1 – Reason Quantitatively and Use Units to Solve Problems- 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: Reason Quantitatively and Use Units to Solve Problems- Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

RI.CI.11–12.2. Determine two or more central ideas of an informational text and analyze how they are developed and refined over the course of a text, including how they interact and build on one another to provide a complex account or analysis; provide an objective summary of the text.

W.WP.11–12.4. Develop and strengthen writing as needed by planning, revising, editing, rewriting, trying a new approach; sustaining effort to complete complex writing tasks; tracking and reflecting on personal writing progress (e.g., using portfolios, journals, conferencing); or consulting a style manual (such as MLA or APA Style), focusing on addressing what is most significant for a specific purpose and audience.

W.WR.11–12.5. 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 understanding of the subject under investigation.

SL.II.11–12.2. Integrate multiple sources of information presented in diverse formats and media (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems, evaluating the credibility and accuracy of each source and noting any discrepancies among the data.

Career Readiness, Life Literacies, and Key Skills

9.2.12.CAP.3: Investigate how continuing education contributes to one's career and personal growth.

9.2.12.CAP.5: Assess and modify a personal plan to support current interests and postsecondary plans.

- 9.2.12.CAP.6: Identify transferable skills in career choices and design alternative career plans based on those skills.

- 9.2.12.CAP.7: Use online resources to examine licensing, certification, and credentialing requirements at the local, state, and national levels to maintain

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compliance with industry requirements in areas of career interest.

- 9.2.12.CAP.8: Determine job entrance criteria (e.g., education credentials, math/writing/reading comprehension tests, drug tests) used by employers in various industry sectors.

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 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 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.

Supplemental instruction will utilize Virtual Business and Quickbooks Pro.

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

Additional resources and extension activities will be posted on Google Classroom in order to encourage students to reflect on their learning and expand on their knowledge.

- 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

Students will use Google Sites to curate a portfolio demonstrating their learning, growth, and reflection throughout the course.

- 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

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

ELL:

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

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Supports for Students With 504 Plans:

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