

Original Adoption:	2021/22
Created by:	EH
Revised on:	
Revised by:	

Ocean County CONTENT AREA Curriculum	
Content Area: Business	
Course Title: Accounting 1 5 credits	Grade Level: 9-12
Unit 1: Introduction to Accounting	10 periods
Unit 2: GAAP Accounting Principles	25 periods
Unit 3: Journalizing and Posting	25 periods
Unit 4: The Closing Process	30 periods
Unit 5: Banking and Payroll	25 periods
Unit 6: Subsidiary Ledgers and Journals	25 periods
Unit 7: Closing Process of Merchandising Business	30 periods

Philosophy

Unit 1: Introduction to Accounting	Duration: 2 weeks
Standards/Learning Targets	
<p>Students will compare and contrast various careers in accounting in terms of the skill sets required, the responsibilities, and benefits.</p> <p>Describe the different users of accounting information</p> <p>Accounting in Action</p>	
Focus Standards (Major Standards)	
<p>NJSLS-CLKS 2020 NJ Student Learning Standards - Career Readiness, Life Literacies, and Key Skills https://www.nj.gov/education/cccs/2020/2020%20NJSLS-CLKS.pdf</p> <p><u><i>Career Awareness and Planning</i></u></p> <p>9.2.12.CAP.3: Investigate how continuing education contributes to one's career and personal growth.</p> <p>9.2.12.CAP.5: Assess and modify a personal plan to support current interests and postsecondary plans.</p> <p>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</p> <p>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.</p> <p><u><i>Creativity and Innovation</i></u></p> <p>9.4.12.CI.2: Identify career pathways that highlight personal talents, skills, and abilities</p>	

- **CRP7.** Employ valid and reliable research strategies.
- **CRP10.** Plan education and career paths aligned to personal goals.

New Jersey Core Curriculum Content Standards: 21st Century Life and Careers

9.3 Career and Technical Education CTE

Finance Career Cluster (FN)

PATHWAY: ACCOUNTING (FN-ACT)

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

21st Century Themes/Careers: Through instruction in life and career skills, all students acquire the knowledge and skills needed to prepare for life as citizens and workers in the 21st century. For further clarification see NJ Standards at www.NJ.gov/education/aps/cccs/career/

- **CRP1.** Act as a Responsible and Contributing Citizen and Employee
- **CRP2.** Apply appropriate academic and technical skills.
- **CRP4.** Communicate clearly and effectively and with reason.
- **CRP5.** Consider the environmental, social and economic impacts of decisions.
- **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.
- **CRP12.** Work productively in teams while using cultural global competence.
- **9.1 Personal Financial Literacy-** This standard outlines the important fiscal knowledge, habits, and skills that must be mastered in order for students to make informed decisions about personal finance. Financial literacy is an integral

component of a student's college and career readiness, enabling students to achieve fulfilling, financially-secure, and successful careers.

- **9.2 Career Awareness, Exploration, and Preparation-** This standard outlines the importance of being knowledgeable about one's interests and talents, and being well informed about postsecondary and career options, career planning, and career requirements.
- **9.3 Career and Technical Education-** This standard outlines what students should know and be able to do upon completion of a CTE Program of Study.
- **9.4 Life Literacies and Key Skills -** This standard outline key literacies and technical skills such as critical thinking, global and cultural awareness, and technology literacy* that are critical for students to develop to live and work in an interconnected global economy.

Supporting and Additional Standards

NJSLS-CLKS

2020 NJ Student Learning Standards - Career Readiness, Life Literacies, and Key Skills

Career Awareness and Planning

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.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.

Creativity and Innovation

9.4.12.CI.2: Identify career pathways that highlight personal talents, skills, and abilities

Critical Thinking and Problem Solving

9.4.12.CT.2: Explain the potential benefits of collaborating to enhance critical thinking and problem

solving

New Jersey Core Curriculum Content Standards: 21st Century Life and Careers

9.3 Career and Technical Education CTE

<https://www.state.nj.us/education/cccs/2014/career/93.pdf>

Finance Career Cluster (FN)

PATHWAY: Business Finance (FN-BF)

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.

BUSINESS MANAGEMENT AND ADMINISTRATION Career Cluster (BM)

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.3 Explore, develop and apply strategies for ensuring a successful business career.

9.3.12.BM.5 Implement systems, strategies and techniques used to manage information in a business.

PATHWAY: GENERAL MANAGEMENT (BM-MGT)

9.3.12.BM-MGT.2 Access, evaluate and disseminate information for business decision making.

9.3.12.BM-MGT.4 Employ and manage techniques, strategies and systems to enhance business relationships.

PATHWAY: Human Resources Management (BM-HR)

9.3.12.BM-HR.3 Motivate and supervise personnel to achieve completion of projects and business goals.

Primary Interdisciplinary Connections: Infused within the unit are connections to the NJSLS for Mathematics, Language Arts Literacy.

Cross-Curricular Content Standards to be Self-Cited Where/When Appropriate

TECHNOLOGY STANDARDS and APPLY explicit standards as appropriate.

Additional content-specific information

2020 New Jersey Student Learning Standards – Career Readiness, Life Literacies, and Key Skills Introduction

<https://www.nj.gov/education/cccs/2020/2020%20NJSLS-CLKS.pdf>

Digital Citizenship

Cultivating online reputations for employers and academia requires separating private and professional digital identities

- 9.4.12.DC.6: Select information to post online that positively impacts personal image and future college and career opportunities.

Technology Literacy

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

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

Collaborative digital tools can be used to access, record and share different viewpoints and to collect and tabulate the views of groups of people.

- 9.4.12.TL.3: Analyze the effectiveness of the process and quality of collaborative environments.
- 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

Evidence of Student Learning	
<p>Performance Tasks/Use of Technology:</p> <p>Successful teaching and learning requires more than a summative assessment at the end of the year. Educators need a new system of assessments to evaluate how well our students are learning and understanding. There are many classroom evaluations beyond traditional standardized testing that can determine whether students are successfully learning.</p>	<p style="text-align: center;">Other Assessments</p> <p>Summative Assessments</p> <ul style="list-style-type: none"> • multimedia presentation comparing two careers. Include: educational requirements, outlook, salary, duties, and skills required for the specific careers. <p>Formative Assessments</p> <ul style="list-style-type: none"> • career inventory in order to determine how personal skills and lifestyle goals will connect to their career choices. Students will use an online survey that will guide them through inventory questions.
Knowledge and Skills	
Content	Skills
<i>Students will know...</i>	<i>Students will be able to..</i>

<ul style="list-style-type: none"> • Develop and understand the skills necessary for career planning and decision making • skill sets required, the responsibilities, and benefits of various careers in Accounting. 	<p>The student can:</p> <ul style="list-style-type: none"> • Critically think how personal skills, values, and goals affect career decisions; • Compare career opportunities in the accounting field; contrast for-profit businesses and not-for-profit organizations; • determine the skill sets necessary for various careers; determine the pros and cons of specific careers; • communicate their reasoning.
Instructional Plan	
Suggested Activities	Resources
<p><u>Unit 1 Lessons</u></p> <ul style="list-style-type: none"> • 1-1 • Accounting in Action • Ethics in Action • Audit your understanding • On your own <p><u>The Accounting equation:</u></p> <ul style="list-style-type: none"> • A. Audit your understanding 1 • B. On your own problem 1 <p><u>Careers:</u></p> <ul style="list-style-type: none"> • Think Like an Accountant • Careers in Accountant • Ethics in Action • Why Accounting? 	<p>*Additional Resources</p> <ul style="list-style-type: none"> • https://www.nepris.com/home/v4 • https://www.njcpa.org/ • https://www.startheregoplaces.com/ • https://www.aicpa.org/ • https://www.nsacct.org/home • https://www.discoverbusiness.us/ • https://www.sba.gov/ • Additional career & business websites as needed <p><u>Utilize:</u></p> <ul style="list-style-type: none"> • Textbook • Etext & project • Online resources • Technology - Microsoft, Google, etc as appropriate

- **Students will investigate a co-curricular career exploration self cited where/when appropriate**

Additional Activities:

- **Application problems**
- **Mastery problems**

Suggested Options for Differentiation

Modifications: (ELLs, Special Education)

- * Follow all IEP modifications/504 plan
- * Teacher assistance as needed
- * Peer collaboration
- * Cooperative learning groups
- * Modified assignments
- * Differentiated instruction

Presentation accommodations allow a student to:

- * Listen to audio recordings instead of reading text
- * Work with fewer items per page or line and/or materials in a larger print size
- * Hear instructions orally
- * Have another student share class notes with him
- * Use visual presentations
- * Be given a written list of instructions

Response accommodations allow a student to:

- * Give responses in a form (oral or written) that's easier
- * Use a spelling dictionary or electronic spell-checker

Setting accommodations allow a student to:

- * Work or take a test in a different setting, such as a quiet room with few distractions
- * Sit where he learns best (for example, near the teacher)
- * Use special lighting or acoustics

English Language Learners

- Chunk/limit information
- Speak slowly
- Limit number of questions
- Partner with a strong English speaking partner
- Extended time
- Modified assignments

Special Education/504 Plans

- Follow specific IEP/504 accommodations and modifications
- Extended time
- Modified assignments
- Pre-teach concepts
- Differentiate assignments
- Allow alternate assignments and assessments

Gifted and Talented

- Differentiate assignments
- Higher level texts
- Complete different homework problems than peers
- Differentiate test questions
- Create alternate projects or assignments that challenge thinking

Students at Risk of School Failure

- Small group instruction
- Frequent breaks
- Model how assignments should look
- Incorporate social/emotional discussions
- Encourage and monitor positive peer collaboration
- Provide academic resources for both home and school use

Provide incentives to increase motivation and collaboration

Core Instructional and Supplemental Materials

EBook and E consumable

Ebook: Century 21 Accounting: General Journal

Additional Materials/Resources:

On-line resources:

- Cengage Learning: Student Companion Site

Teacher Notes:

Essential Questions:

- Why is accounting known as the “Universal Language of Business”?
- How can technology help us analyze and communicate financial data?
- How do you determine the best accounting career for you?

Unit 2: GAAP Accounting Principles

Duration: 6 weeks

Standards/Learning Targets

Students will analyze and apply the rules of debit and credit to transaction analysis to justify the GAAP accounting principles.

How Business Activities Change the Accounting Equation

How Transactions Change Owner's Equity in the Accounting Equation

Analyzing Transactions into Debit/Credit Parts

Focus Standards (Major Standards)

NJSLS-CLKS

2020 NJ Student Learning Standards - Career Readiness, Life Literacies, and Key Skills

<https://www.nj.gov/education/cccs/2020/2020%20NJSLS-CLKS.pdf>

Career Awareness and Planning

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

New Jersey Core Curriculum Content Standards: 21st Century Life and Careers

9.3 Career and Technical Education CTE

Finance Career Cluster (FN)

PATHWAY: ACCOUNTING (FN-ACT)

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.

21st Century Themes/Careers: Through instruction in life and career skills, all students acquire the knowledge and skills needed to prepare for life as citizens and workers in the 21st century. For further clarification see NJ Standards at www.NJ.gov/education/aps/cccs/career/

- **CRP1.** Act as a Responsible and Contributing Citizen and Employee
- **CRP2.** Apply appropriate academic and technical skills.
- **CRP4.** Communicate clearly and effectively and with reason.
- **CRP5.** Consider the environmental, social and economic impacts of decisions.
- **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.
- **CRP12.** Work productively in teams while using cultural global competence.
- **9.1 Personal Financial Literacy-** This standard outlines the important fiscal knowledge, habits, and skills that must be

mastered in order for students to make informed decisions about personal finance. Financial literacy is an integral component of a student's college and career readiness, enabling students to achieve fulfilling, financially-secure, and successful careers.

- **9.2 Career Awareness, Exploration, and Preparation-** This standard outlines the importance of being knowledgeable about one's interests and talents, and being well informed about postsecondary and career options, career planning, and career requirements.
- **9.3 Career and Technical Education-** This standard outlines what students should know and be able to do upon completion of a CTE Program of Study.
- **9.4 Life Literacies and Key Skills -** This standard outline key literacies and technical skills such as critical thinking, global and cultural awareness, and technology literacy* that are critical for students to develop to live and work in an interconnected global economy.

Supporting and Additional Standards

NJSLS-CLKS

2020 NJ Student Learning Standards - Career Readiness, Life Literacies, and Key Skills

Career Awareness and Planning

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.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.

Creativity and Innovation

9.4.12.CI.2: Identify career pathways that highlight personal talents, skills, and abilities

Critical Thinking and Problem Solving

9.4.12.CT.2: Explain the potential benefits of collaborating to enhance critical thinking and problem solving

New Jersey Core Curriculum Content Standards: 21st Century Life and Careers

9.3 Career and Technical Education CTE

<https://www.state.nj.us/education/cccs/2014/career/93.pdf>

Finance Career Cluster (FN)

PATHWAY: Business Finance (FN-BF)

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.

BUSINESS MANAGEMENT AND ADMINISTRATION Career Cluster (BM)

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.3 Explore, develop and apply strategies for ensuring a successful business career.

9.3.12.BM.5 Implement systems, strategies and techniques used to manage information in a business.

PATHWAY: GENERAL MANAGEMENT (BM-MGT)

9.3.12.BM-MGT.2 Access, evaluate and disseminate information for business decision making.

9.3.12.BM-MGT.4 Employ and manage techniques, strategies and systems to enhance business relationships.

PATHWAY: Human Resources Management (BM-HR)

9.3.12.BM-HR.3 Motivate and supervise personnel to achieve completion of projects and business goals.

Primary Interdisciplinary Connections: Infused within the unit are connections to the NJSL for Mathematics, Language Arts Literacy.
Cross-Curricular Content Standards to be Self-Cited Where/When Appropriate

TECHNOLOGY STANDARDS and APPLY explicit standards as appropriate.
Additional content-specific information

2020 New Jersey Student Learning Standards – Career Readiness, Life Literacies, and Key Skills Introduction

<https://www.nj.gov/education/cccs/2020/2020%20NJSL-CLKS.pdf>

Digital Citizenship

Cultivating online reputations for employers and academia requires separating private and professional digital identities

- 9.4.12.DC.6: Select information to post online that positively impacts personal image and future college and career opportunities.

Technology Literacy

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

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

Collaborative digital tools can be used to access, record and share different viewpoints and to collect and tabulate the views of groups of people.

- 9.4.12.TL.3: Analyze the effectiveness of the process and quality of collaborative environments.
- 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

Evidence of Student Learning

Performance Tasks/Use of Technology:

Successful teaching and learning requires more than a summative assessment at the end of the year. Educators need a new system of assessments to evaluate how well our students are learning and understanding. There are many classroom evaluations beyond traditional standardized testing that can determine whether students are successfully learning.

Other Assessments

Summative Assessments

- Application Problem
- Mastery Problem

Formative Assessments

- Audit Your Understanding
- Work Together problem
- On your own problem

Assess

- analyze transactions and differentiate between debits and credits using the double-entry accounting system.
- examine a chart of accounts and determine which account would be applied for specific transactions
- Students create a chart of accounts for a company. Their chart should include assets, liabilities, owner's equities, revenues, and expenses.

	<p>Alternative Assessments</p> <ul style="list-style-type: none"> • write an argument supporting the GAAP accounting principles and the accounting equation.
Knowledge and Skills	
Content	Skills
<p><i>Students will know...</i></p> <ul style="list-style-type: none"> • Develop and understand the skills necessary for career planning and decision making • how the accounting equation affects how businesses make decisions • How to apply concepts of the GAAP accounting principles to a business's daily operations • How to construct "T" accounts; prove that debits equals credits 	<p><i>Students will be able to..</i></p> <ul style="list-style-type: none"> • Students will analyze transactions and differentiate between debits and credits using the double-entry accounting system. • Students will write a logical argument supporting the GAAP accounting principles and the accounting equation.
Instructional Plan	
Suggested Activities	Resources
<u>Unit 2 Lessons</u> - (ch 1. 1-2,1-3 & ch.2)	*Additional Resources

- 1-2 & 1-3 - Accounting in Action
- How Business activity change the accounting equation
- How transactions change owner's equity
- 2 - Analyzing transactions into debit/credit parts
- Using T accounts
- Analyze how transactions affect accounts
- Analyze how transactions affect owner's equity

The Accounting process:

- A. Audit your understanding
- B. On your own

Careers:

- Accounting in the real world
- Think like an Accountant
- Why Accounting
- Forensic Accounting

Additional Activities:

- Application problems
- Mastery problems
- 21st Century Skills

- <https://www.nepris.com/home/v4>
- <https://www.njcpa.org/>
- <https://www.startheregoplaces.com/>
- <https://www.aicpa.org/>
- <https://www.nsacct.org/home>
- Additional business websites as needed

Utilize:

- Textbook
- Etext & project
- Online resources
- Technology - Microsoft, Google, etc as appropriate

Modifications: (ELLs, Special Education)

- * Follow all IEP modifications/504 plan
- * Teacher assistance as needed
- * Peer collaboration
- * Cooperative learning groups
- * Modified assignments
- * Differentiated instruction

Presentation accommodations allow a student to:

- * Listen to audio recordings instead of reading text
- * Work with fewer items per page or line and/or materials in a larger print size
- * Hear instructions orally
- * Have another student share class notes with him
- * Use visual presentations
- * Be given a written list of instructions

Response accommodations allow a student to:

- * Give responses in a form (oral or written) that's easier
- * Use a spelling dictionary or electronic spell-checker

Setting accommodations allow a student to:

- * Work or take a test in a different setting, such as a quiet room with few distractions
- * Sit where he learns best (for example, near the teacher)
- * Use special lighting or acoustics

English Language Learners

- Chunk/limit information
- Speak slowly

- Limit number of questions
- Partner with a strong English speaking partner
- Extended time
- Modified assignments

Special Education/504 Plans

- Follow specific IEP/504 accommodations and modifications
- Extended time
- Modified assignments
- Pre-teach concepts
- Differentiate assignments
- Allow alternate assignments and assessments

Gifted and Talented

- Differentiate assignments
- Higher level texts
- Complete different homework problems than peers
- Differentiate test questions
- Create alternate projects or assignments that challenge thinking

Students at Risk of School Failure

- Small group instruction
- Frequent breaks
- Model how assignments should look
- Incorporate social/emotional discussions
- Encourage and monitor positive peer collaboration
- Provide academic resources for both home and school use

Provide incentives to increase motivation and collaboration

Core Instructional and Supplemental Materials

EBook and E consumable

Ebook: Century 21 Accounting: General Journal

Additional Materials/Resources:

On-line resources:

- Cengage Learning: Student Companion Site

Teacher Notes:

Essential Questions: How do you determine the financial condition of a business?

Why is it important to be consistent when reporting financial information?

Why is it important to consistently follow standard accounting practices?

Unit 3: Journalize and Post

Duration: 5 weeks

Standards/Learning Targets

.Students will analyze daily business transactions, update account balances, and prove the equality of the ledger by completing a trial balance.

Compare & contrast different types of source documents

Journalizing Transactions

Posting to a General Ledger

Focus Standards (Major Standards)

NJSLS-CLKS

2020 NJ Student Learning Standards - Career Readiness, Life Literacies, and Key Skills

<https://www.nj.gov/education/cccs/2020/2020%20NJSLS-CLKS.pdf>

Career Awareness and Planning

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

New Jersey Core Curriculum Content Standards: 21st Century Life and Careers

9.3 Career and Technical Education CTE

Finance Career Cluster (FN)

PATHWAY: ACCOUNTING (FN-ACT)

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.

21st Century Themes/Careers: Through instruction in life and career skills, all students acquire the knowledge and skills needed to prepare for life as citizens and workers in the 21st century. For further clarification see NJ Standards at www.NJ.gov/education/aps/cccs/career/

- **CRP1.** Act as a Responsible and Contributing Citizen and Employee
- **CRP2.** Apply appropriate academic and technical skills.
- **CRP4.** Communicate clearly and effectively and with reason.
- **CRP5.** Consider the environmental, social and economic impacts of decisions.
- **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.
- **CRP12.** Work productively in teams while using cultural global competence.
- **9.1 Personal Financial Literacy-** This standard outlines the important fiscal knowledge, habits, and skills that must be mastered in order for students to make informed decisions about personal finance. Financial literacy is an integral component of a student's college and career readiness, enabling students to achieve fulfilling, financially-secure, and successful careers.

- **9.2 Career Awareness, Exploration, and Preparation-** This standard outlines the importance of being knowledgeable about one's interests and talents, and being well informed about postsecondary and career options, career planning, and career requirements.
- **9.3 Career and Technical Education-** This standard outlines what students should know and be able to do upon completion of a CTE Program of Study.
- **9.4 Life Literacies and Key Skills -** This standard outline key literacies and technical skills such as critical thinking, global and cultural awareness, and technology literacy* that are critical for students to develop to live and work in an interconnected global economy.

Supporting and Additional Standards

NJSLS-CLKS

2020 NJ Student Learning Standards - Career Readiness, Life Literacies, and Key Skills

Career Awareness and Planning

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.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.

Creativity and Innovation

9.4.12.CI.2: Identify career pathways that highlight personal talents, skills, and abilities

Critical Thinking and Problem Solving

9.4.12.CT.2: Explain the potential benefits of collaborating to enhance critical thinking and problem solving

New Jersey Core Curriculum Content Standards: 21st Century Life and Careers

9.3 Career and Technical Education CTE

<https://www.state.nj.us/education/cccs/2014/career/93.pdf>

Finance Career Cluster (FN)

PATHWAY: Business Finance (FN-BF)

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.

BUSINESS MANAGEMENT AND ADMINISTRATION Career Cluster (BM)

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.3 Explore, develop and apply strategies for ensuring a successful business career.

9.3.12.BM.5 Implement systems, strategies and techniques used to manage information in a business.

PATHWAY: GENERAL MANAGEMENT (BM-MGT)

9.3.12.BM-MGT.2 Access, evaluate and disseminate information for business decision making.

9.3.12.BM-MGT.4 Employ and manage techniques, strategies and systems to enhance business relationships.

PATHWAY: Human Resources Management (BM-HR)

9.3.12.BM-HR.3 Motivate and supervise personnel to achieve completion of projects and business goals.

Primary Interdisciplinary Connections: Infused within the unit are connections to the NJSLs for Mathematics, Language Arts Literacy.

Cross-Curricular Content Standards to be Self-Cited Where/When Appropriate

TECHNOLOGY STANDARDS and APPLY explicit standards as appropriate.

Additional content-specific information

2020 New Jersey Student Learning Standards – Career Readiness, Life Literacies, and Key Skills Introduction

<https://www.nj.gov/education/cccs/2020/2020%20NJSLS-CLKS.pdf>

Digital Citizenship

Cultivating online reputations for employers and academia requires separating private and professional digital identities

- 9.4.12.DC.6: Select information to post online that positively impacts personal image and future college and career opportunities.

Technology Literacy

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

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

Collaborative digital tools can be used to access, record and share different viewpoints and to collect and tabulate the views of groups of people.

- 9.4.12.TL.3: Analyze the effectiveness of the process and quality of collaborative environments.
- 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

Evidence of Student Learning

Performance Tasks/Use of Technology:

Successful teaching and learning requires more than a summative assessment at the end of the year. Educators need a new system of assessments to evaluate how well our students are learning and understanding. There are many classroom evaluations beyond traditional standardized testing that can determine whether students are successfully learning.

Other Assessments

Summative Assessments

- Application Problem
- Mastery Problem

Formative Assessments

- Audit Your Understanding
- Work Together problem
- On your own problem

Alternative Assessments

- investigate business practices and will create a chart of accounts for this business and post transactions to a general journal
- service businesses that have journal entries will have errors, identify the type of error made, complete a correcting entry, prove the ledger with a trial balance to show that it debits equal credits, write an analysis of what was found.

Knowledge and Skills

Content	Skills
<p><i>Students will know...</i></p> <ul style="list-style-type: none"> ● Develop and understand the skills necessary for career planning and decision making ● How to construct general journals to show daily transactions ● How to prove account balances by creating a general ledger ● compare the debit balances and credit balances in a trial balance 	<p><i>Students will be able to..</i></p> <ul style="list-style-type: none"> ● analyze transactions from the general journals to prove that the accounting equation is consistently in balance ● critique these transactions to correct any errors.
Instructional Plan	
Suggested Activities	Resources
<p><u>Unit 3 Lessons</u> (ch. 3 & 4)</p> <ul style="list-style-type: none"> ● <u>3 - Journalizing Transactions</u> ● Recording transactions and the General Journal ● Transactions affecting prepaid insurance and supplies ● Transactions affecting owner's equity ● Starting a new journal page ● <u>4 - Posting to a General Ledger</u> ● Chart of Accounts ● Posting from General Journal to General Ledger and proving cash ● Journalizing correcting entries and correcting posting errors <p><u>The Accounting process:</u></p>	<p>*Additional Resources</p> <ul style="list-style-type: none"> ● https://www.nepris.com/home/v4 ● https://www.njcpa.org/ ● https://www.startheregoplaces.com/ ● https://www.aicpa.org/ ● https://www.nsacct.org/home ● Additional business websites as needed <p><u>Utilize:</u></p> <ul style="list-style-type: none"> ● Textbook ● Etext & project ● Online resources ● Technology - Microsoft, Google, etc as appropriate

- A. Audit your understanding
- B. On your own problem

Careers:

- Careers in Accounting - Forensics
- Think like an Accountant
- Accounting in the real world
- Forensic Accounting

Additional Activities:

- Application problems
- Mastery problems

Modifications: (ELLs, Special Education)

- * Follow all IEP modifications/504 plan
- * Teacher assistance as needed
- * Peer collaboration
- * Cooperative learning groups
- * Modified assignments
- * Differentiated instruction

Presentation accommodations allow a student to:

- * Listen to audio recordings instead of reading text

- * Work with fewer items per page or line and/or materials in a larger print size
- * Hear instructions orally
- * Have another student share class notes with him
- * Use visual presentations
- * Be given a written list of instructions

Response accommodations allow a student to:

- * Give responses in a form (oral or written) that's easier
- * Use a spelling dictionary or electronic spell-checker

Setting accommodations allow a student to:

- * Work or take a test in a different setting, such as a quiet room with few distractions
- * Sit where he learns best (for example, near the teacher)
- * Use special lighting or acoustics

English Language Learners

- Chunk/limit information
- Speak slowly
- Limit number of questions
- Partner with a strong English speaking partner
- Extended time
- Modified assignments

Special Education/504 Plans

- Follow specific IEP/504 accommodations and modifications
- Extended time
- Modified assignments
- Pre-teach concepts
- Differentiate assignments
- Allow alternate assignments and assessments

Gifted and Talented

- Differentiate assignments

- Higher level texts
- Complete different homework problems than peers
- Differentiate test questions
- Create alternate projects or assignments that challenge thinkin

Students at Risk of School Failure

- Small group instruction
- Frequent breaks
- Model how assignments should look
- Incorporate social/emotional discussions
- Encourage and monitor positive peer collaboration
- Provide academic resources for both home and school use

Provide incentives to increase motivation and collaboration

Core Instructional and Supplemental Materials

EBook and E consumable

Ebook: Century 21 Accounting: General Journal

Additional Materials/Resources:

On-line resources:

- Cengage Learning: Student Companion Site

Teacher Notes:

Essential Questions:

How do you determine the financial condition of a business?

Why is it important to be consistent when reporting financial information?

Why is accounting known as the “Universal Language of Business”?

How can technology help us analyze and communicate financial data?



Unit 4: The Closing Process	Duration: 5 weeks
Standards/Learning Targets	
.Students will effectively analyze a business' current financial status and future financial projections by constructing financial statements.	
Worksheet and Adjusting Entries for a Service Business	
Financial Statements for a Proprietorship	
Recording Closing Entries & Preparing Post Closing Trial Balance for a Service Business	
Focus Standards (Major Standards)	
NJSLS-CLKS	

2020 NJ Student Learning Standards - Career Readiness, Life Literacies, and Key Skills

<https://www.nj.gov/education/cccs/2020/2020%20NJSLS-CLKS.pdf>

Career Awareness and Planning

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

New Jersey Core Curriculum Content Standards: 21st Century Life and Careers

9.3 Career and Technical Education CTE

Finance Career Cluster (FN)

PATHWAY: ACCOUNTING (FN-ACT)

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.

21st Century Themes/Careers: Through instruction in life and career skills, all students acquire the knowledge and skills needed to prepare for life as citizens and workers in the 21st century. For further clarification see NJ Standards at www.NJ.gov/education/aps/cccs/career/

- **CRP1.** Act as a Responsible and Contributing Citizen and Employee
- **CRP2.** Apply appropriate academic and technical skills.
- **CRP4.** Communicate clearly and effectively and with reason.

- **CRP5.** Consider the environmental, social and economic impacts of decisions.
- **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.
- **CRP12.** Work productively in teams while using cultural global competence.
- **9.1 Personal Financial Literacy-** This standard outlines the important fiscal knowledge, habits, and skills that must be mastered in order for students to make informed decisions about personal finance. Financial literacy is an integral component of a student's college and career readiness, enabling students to achieve fulfilling, financially-secure, and successful careers.
- **9.2 Career Awareness, Exploration, and Preparation-** This standard outlines the importance of being knowledgeable about one's interests and talents, and being well informed about postsecondary and career options, career planning, and career requirements.
- **9.3 Career and Technical Education-** This standard outlines what students should know and be able to do upon completion of a CTE Program of Study.
- **9.4 Life Literacies and Key Skills -** This standard outline key literacies and technical skills such as critical thinking, global and cultural awareness, and technology literacy* that are critical for students to develop to live and work in an interconnected global economy.

Supporting and Additional Standards

NJSLS-CLKS

2020 NJ Student Learning Standards - Career Readiness, Life Literacies, and Key Skills

Career Awareness and Planning

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.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.

Creativity and Innovation

9.4.12.CI.2: Identify career pathways that highlight personal talents, skills, and abilities

Critical Thinking and Problem Solving

9.4.12.CT.2: Explain the potential benefits of collaborating to enhance critical thinking and problem solving

New Jersey Core Curriculum Content Standards: 21st Century Life and Careers

9.3 Career and Technical Education CTE

<https://www.state.nj.us/education/cccs/2014/career/93.pdf>

Finance Career Cluster (FN)

PATHWAY: Business Finance (FN-BF)

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.

BUSINESS MANAGEMENT AND ADMINISTRATION Career Cluster (BM)

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.3 Explore, develop and apply strategies for ensuring a successful business career.

9.3.12.BM.5 Implement systems, strategies and techniques used to manage information in a business.

PATHWAY: GENERAL MANAGEMENT (BM-MGT)

9.3.12.BM-MGT.2 Access, evaluate and disseminate information for business decision making.
9.3.12.BM-MGT.4 Employ and manage techniques, strategies and systems to enhance business relationships.

PATHWAY: Human Resources Management (BM-HR)

9.3.12.BM-HR.3 Motivate and supervise personnel to achieve completion of projects and business goals.

Primary Interdisciplinary Connections: Infused within the unit are connections to the NJSLs for Mathematics, Language Arts Literacy.
Cross-Curricular Content Standards to be Self-Cited Where/When Appropriate

TECHNOLOGY STANDARDS and APPLY explicit standards as appropriate.
Additional content-specific information

2020 New Jersey Student Learning Standards – Career Readiness, Life Literacies, and Key Skills Introduction

<https://www.nj.gov/education/cccs/2020/2020%20NJSLs-CLKS.pdf>

Digital Citizenship

Cultivating online reputations for employers and academia requires separating private and professional digital identities

- 9.4.12.DC.6: Select information to post online that positively impacts personal image and future college and career opportunities.

Technology Literacy

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

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

Collaborative digital tools can be used to access, record and share different viewpoints and to collect and tabulate the views of groups of people.

- 9.4.12.TL.3: Analyze the effectiveness of the process and quality of collaborative environments.
- 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

Evidence of Student Learning

Performance Tasks/Use of Technology:

Successful teaching and learning requires more than a summative assessment at the end of the year. Educators need a new system of assessments to evaluate how well our students are learning and understanding. There are many classroom evaluations beyond traditional standardized testing that can determine whether students are successfully learning.

Other Assessments

Summative Assessments

- Application Problem
- Mastery Problem

Formative Assessments

- Audit Your Understanding
- Work Together problem
- On your own problem

Alternative Assessments

- analyze the data - Pick a business and analyze its financial statements. Students

	<p>role play as - an accounting manager, an accountant, and an investor/potential investor..</p> <ul style="list-style-type: none"> ● Research an accounting scandal
Knowledge and Skills	
Content	Skills
<p><i>Students will know...</i></p> <ul style="list-style-type: none"> ● Develop and understand the skills necessary for career planning and decision making ● explain the purpose and parts of the six column worksheets; ● calculate net income and net loss; ● prepare financial statements and analyze the results; ● prepare a balance sheet; ● prepare an income statement; ● prepare a statement of changes. 	<p><i>Students will be able to..</i></p> <ul style="list-style-type: none"> ● prepare a six column worksheet, income statement, statement of changes, and balance sheet for a specific business. ● Using the worksheets and statements they prepared, students will determine the current status of the business. ● Students will then write a report to the accounting manager providing recommendations for future spending and increasing revenues to optimize future profits.
Instructional Plan	
Suggested Activities	Resources
<p><u>Unit 4 Lessons</u></p> <p><u>6- Worksheet & Adjusting Entries - Service Business</u></p> <ul style="list-style-type: none"> ● Creating a Worksheet ● Planning an adjusting entry 	<p>*Additional Resources</p> <ul style="list-style-type: none"> ● https://www.nepris.com/home/v4 ● https://www.njcpa.org/

- Completing a Worksheet & finding errors
- 7 - Financial Statements - Proprietorship
- Prepare an Income Statement
- Prepare a Statement of Owner's Equity & Balance Sheet
- 8- Recording Closing Entries & Recording a Post Closing Trial Balance for a Service Business
- Recording Closing Entries
- Preparing a Post Closing Trial Balance

The Accounting process:

- Audit your understanding
- On your own problem

Careers:

- Accounting in the real world
- Ethics in Action
- Careers in Accounting - Bookkeeping

Additional Activities:

- Application problems
- Mastery problems

- <https://www.startheregoplaces.com/>
- <https://www.aicpa.org/>
- <https://www.nsacct.org/home>
- Additional business websites as needed

Utilize:

- Textbook
- Etext & project
- Online resources
- Technology - Microsoft, Google, etc as appropriate

Suggested Options for Differentiation

Modifications: (ELLs, Special Education)

- * Follow all IEP modifications/504 plan
- * Teacher assistance as needed
- * Peer collaboration
- * Cooperative learning groups
- * Modified assignments
- * Differentiated instruction

Presentation accommodations allow a student to:

- * Listen to audio recordings instead of reading text
- * Work with fewer items per page or line and/or materials in a larger print size
- * Hear instructions orally
- * Have another student share class notes with him
- * Use visual presentations
- * Be given a written list of instructions

Response accommodations allow a student to:

- * Give responses in a form (oral or written) that's easier
- * Use a spelling dictionary or electronic spell-checker

Setting accommodations allow a student to:

- * Work or take a test in a different setting, such as a quiet room with few distractions
- * Sit where he learns best (for example, near the teacher)
- * Use special lighting or acoustics

English Language Learners

- Chunk/limit information
- Speak slowly
- Limit number of questions
- Partner with a strong English speaking partner

- Extended time
- Modified assignments

Special Education/504 Plans

- Follow specific IEP/504 accommodations and modifications
- Extended time
- Modified assignments
- Pre-teach concepts
- Differentiate assignments
- Allow alternate assignments and assessments

Gifted and Talented

- Differentiate assignments
- Higher level texts
- Complete different homework problems than peers
- Differentiate test questions
- Create alternate projects or assignments that challenge thinking

Students at Risk of School Failure

- Small group instruction
- Frequent breaks
- Model how assignments should look
- Incorporate social/emotional discussions
- Encourage and monitor positive peer collaboration
- Provide academic resources for both home and school use

Provide incentives to increase motivation and collaboration

Core Instructional and Supplemental Materials

EBook and E consumable

Ebook: Century 21 Accounting: General Journal

Additional Materials/Resources:

On-line resources:

- Cengage Learning: Student Companion Site

Teacher Notes:

Essential Questions:

- Why is it important to consistently follow standard accounting practices?
- What are the consequences of inadequate disclosure?
- How do you determine the financial condition of a business?
- Why is it important to be consistent when reporting financial information?
- How can technology help us analyze and communicate financial data?

Unit 5: Banking and Payroll

Duration: 5 weeks

Standards/Learning Targets

Students will prepare and analyze payroll expenses and make recommendations for future allocations based

on their analysis.

Prepare Payroll Records

Accounting for Payroll and Taxes

Focus Standards (Major Standards)

NJSLS-CLKS

2020 NJ Student Learning Standards - Career Readiness, Life Literacies, and Key Skills

<https://www.nj.gov/education/cccs/2020/2020%20NJSLS-CLKS.pdf>

Career Awareness and Planning

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

New Jersey Core Curriculum Content Standards: 21st Century Life and Careers

9.3 Career and Technical Education CTE

Finance Career Cluster (FN)

PATHWAY: ACCOUNTING (FN-ACT)

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.

21st Century Themes/Careers: Through instruction in life and career skills, all students acquire the knowledge and skills needed to prepare for life as citizens and workers in the 21st century. For further clarification see NJ Standards at www.NJ.gov/education/aps/cccs/career/

- **CRP1.** Act as a Responsible and Contributing Citizen and Employee
- **CRP2.** Apply appropriate academic and technical skills.
- **CRP4.** Communicate clearly and effectively and with reason.
- **CRP5.** Consider the environmental, social and economic impacts of decisions.
- **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.
- **CRP12.** Work productively in teams while using cultural global competence.
- **9.1 Personal Financial Literacy-** This standard outlines the important fiscal knowledge, habits, and skills that must be mastered in order for students to make informed decisions about personal finance. Financial literacy is an integral component of a student's college and career readiness, enabling students to achieve fulfilling, financially-secure, and successful careers.
- **9.2 Career Awareness, Exploration, and Preparation-** This standard outlines the importance of being knowledgeable about one's interests and talents, and being well informed about postsecondary and career options, career planning, and career requirements.
- **9.3 Career and Technical Education-** This standard outlines what students should know and be able to do upon completion of a CTE Program of Study.
- **9.4 Life Literacies and Key Skills -** This standard outline key literacies and technical skills such as critical thinking, global and cultural awareness, and technology literacy* that are critical for students to develop to live and work in an interconnected global economy.

Supporting and Additional Standards

NJSLS-CLKS

2020 NJ Student Learning Standards - Career Readiness, Life Literacies, and Key Skills

Career Awareness and Planning

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.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.

Creativity and Innovation

9.4.12.CI.2: Identify career pathways that highlight personal talents, skills, and abilities

Critical Thinking and Problem Solving

9.4.12.CT.2: Explain the potential benefits of collaborating to enhance critical thinking and problem solving

New Jersey Core Curriculum Content Standards: 21st Century Life and Careers

9.3 Career and Technical Education CTE

<https://www.state.nj.us/education/cccs/2014/career/93.pdf>

Finance Career Cluster (FN)

PATHWAY: Business Finance (FN-BF)

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.

BUSINESS MANAGEMENT AND ADMINISTRATION Career Cluster (BM)

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.3 Explore, develop and apply strategies for ensuring a successful business career.

9.3.12.BM.5 Implement systems, strategies and techniques used to manage information in a business.

PATHWAY: GENERAL MANAGEMENT (BM-MGT)

9.3.12.BM-MGT.2 Access, evaluate and disseminate information for business decision making.

9.3.12.BM-MGT.4 Employ and manage techniques, strategies and systems to enhance business relationships.

PATHWAY: Human Resources Management (BM-HR)

9.3.12.BM-HR.3 Motivate and supervise personnel to achieve completion of projects and business goals.

Primary Interdisciplinary Connections: Infused within the unit are connections to the NJSLS for Mathematics, Language Arts Literacy.

Cross-Curricular Content Standards to be Self-Cited Where/When Appropriate

TECHNOLOGY STANDARDS and APPLY explicit standards as appropriate.

Additional content-specific information

2020 New Jersey Student Learning Standards – Career Readiness, Life Literacies, and Key Skills Introduction

<https://www.nj.gov/education/cccs/2020/2020%20NJSLS-CLKS.pdf>

Digital Citizenship

Cultivating online reputations for employers and academia requires separating private and professional digital identities

- 9.4.12.DC.6: Select information to post online that positively impacts personal image and future college and career opportunities.

Technology Literacy

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

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

Collaborative digital tools can be used to access, record and share different viewpoints and to collect and tabulate the views of groups of people.

- 9.4.12.TL.3: Analyze the effectiveness of the process and quality of collaborative environments.
- 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

Evidence of Student Learning

Performance Tasks/Use of Technology:

.Successful teaching and learning requires more than a summative assessment at the end of the year. Educators need a new system of assessments to evaluate how well our students are learning and understanding. There are many classroom evaluations beyond traditional

Other Assessments

Summative Assessments

- Application Problem
- Mastery Problem

<p>standardized testing that can determine whether students are successfully learning.</p>	<p>Formative Assessments</p> <ul style="list-style-type: none"> ● Audit Your Understanding ● Work Together ● On your own <p>Alternative Assessments</p> <ul style="list-style-type: none"> ● Use a spreadsheet to create a payroll
<p>Knowledge and Skills</p>	
<p>Content</p>	<p>Skills</p>
<p><i>Students will know...</i></p> <ul style="list-style-type: none"> ● Develop and understand the skills necessary for career planning and decision making ● compute gross pay using different methods; explain ● compute employee-paid withholdings and net pay; ● prepare payroll registers and employee earnings records; ● record payroll transactions in the general journal; ● explain how internal controls are steps that must be taken to protect assets and keep reliable banking records 	<p><i>Students will be able to..</i></p> <ul style="list-style-type: none"> ● to calculate gross earnings for several employees working for the business, ● prepare the payroll register, ● create a journal, ● post the payroll. ● analyze the total payroll expense of the business and make recommendations to their accounting manager on future allocations of this expense.
<p>Instructional Plan</p>	
<p>Suggested Activities</p>	<p>Resources</p>
<p><u>Unit 5 Lessons</u> (ch. 12 & 13)</p> <ul style="list-style-type: none"> ● <u>12- Preparing Payroll Records</u> 	<p>*Additional Resources</p>

- Calculate employee earnings
- Determine Payroll Taxes withheld
- Prepare Payroll Records
- Prepare Payroll Checks
- 13- Accounting for Payroll & Payroll Tax
- Recording a Payroll
- Recording Employer Payroll Tax
- Reporting Withholding & Payroll Tax
- Paying Withholding & Payroll Tax

The Accounting process:

- Audit your understanding
- On your own problem

Careers:

- Accounting in the real world
- Forensic Accounting
- Careers in Accounting - Controller

Additional Activities:

- Application problems
- Mastery problems

- <https://www.nepris.com/home/v4>
- <https://www.njcpa.org/>
- <https://www.startheregoplaces.com/>
- <https://www.aicpa.org/>
- <https://www.nsacct.org/home>
- Additional business websites as needed

Utilize:

- Textbook
- Etext & project
- Online resources
- Technology - Microsoft, Google, etc as appropriate

Suggested Options for Differentiation

Modifications: (ELLs, Special Education)

- * Follow all IEP modifications/504 plan
- * Teacher assistance as needed
- * Peer collaboration
- * Cooperative learning groups
- * Modified assignments
- * Differentiated instruction

Presentation accommodations allow a student to:

- * Listen to audio recordings instead of reading text
- * Work with fewer items per page or line and/or materials in a larger print size
- * Hear instructions orally
- * Have another student share class notes with him
- * Use visual presentations
- * Be given a written list of instructions

Response accommodations allow a student to:

- * Give responses in a form (oral or written) that's easier
- * Use a spelling dictionary or electronic spell-checker

Setting accommodations allow a student to:

- * Work or take a test in a different setting, such as a quiet room with few distractions
- * Sit where he learns best (for example, near the teacher)
- * Use special lighting or acoustics

English Language Learners

- Chunk/limit information
- Speak slowly
- Limit number of questions
- Partner with a strong English speaking partner

- Extended time
- Modified assignments

Special Education/504 Plans

- Follow specific IEP/504 accommodations and modifications
- Extended time
- Modified assignments
- Pre-teach concepts
- Differentiate assignments
- Allow alternate assignments and assessments

Gifted and Talented

- Differentiate assignments
- Higher level texts
- Complete different homework problems than peers
- Differentiate test questions
- Create alternate projects or assignments that challenge thinking

Students at Risk of School Failure

- Small group instruction
- Frequent breaks
- Model how assignments should look
- Incorporate social/emotional discussions
- Encourage and monitor positive peer collaboration
- Provide academic resources for both home and school use

Provide incentives to increase motivation and collaboration

Core Instructional and Supplemental Materials

EBook and E consumable

Ebook: Century 21 Accounting: General Journal

Additional Materials/Resources:

On-line resources:

- Cengage Learning: Student Companion Site

Teacher Notes:

Essential Questions

What would happen if businesses did not have a control system for cash?
How do you determine the financial condition of a business?
Why is it important to be consistent when reporting financial information?
Why is accounting known as the “Universal Language of Business”?
How can technology help us analyze and communicate financial data?

Unit 6: Subsidiary Ledger and Special Journals

Duration: 5 weeks

Standards/Learning Targets

Students will increase accuracy and accountability in business transactions by creating a subsidiary ledger and keeping a special journal of daily transactions

Accounting for Purchases and Cash Payments

Accounting for Sales & Cash Receipts

Focus Standards (Major Standards)

NJSLS-CLKS

2020 NJ Student Learning Standards - Career Readiness, Life Literacies, and Key Skills

<https://www.nj.gov/education/cccs/2020/2020%20NJSLS-CLKS.pdf>

Career Awareness and Planning

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

New Jersey Core Curriculum Content Standards: 21st Century Life and Careers

9.3 Career and Technical Education CTE

Finance Career Cluster (FN)

PATHWAY: ACCOUNTING (FN-ACT)

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.

21st Century Themes/Careers: Through instruction in life and career skills, all students acquire the knowledge and skills needed to prepare for life as citizens and workers in the 21st century. For further clarification see NJ Standards at www.NJ.gov/education/aps/cccs/career/

- **CRP1.** Act as a Responsible and Contributing Citizen and Employee
- **CRP2.** Apply appropriate academic and technical skills.
- **CRP4.** Communicate clearly and effectively and with reason.
- **CRP5.** Consider the environmental, social and economic impacts of decisions.
- **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.
- **CRP12.** Work productively in teams while using cultural global competence.
- **9.1 Personal Financial Literacy-** This standard outlines the important fiscal knowledge, habits, and skills that must be mastered in order for students to make informed decisions about personal finance. Financial literacy is an integral component of a student's college and career readiness, enabling students to achieve fulfilling, financially-secure, and successful careers.
- **9.2 Career Awareness, Exploration, and Preparation-** This standard outlines the importance of being knowledgeable about one's interests and talents, and being well informed about postsecondary and career options, career planning, and career requirements.
- **9.3 Career and Technical Education-** This standard outlines what students should know and be able to do upon completion of a CTE Program of Study.
- **9.4 Life Literacies and Key Skills -** This standard outline key literacies and technical skills such as critical thinking, global and cultural awareness, and technology literacy* that are critical for students to develop to live and work in an interconnected global economy.

Supporting and Additional Standards

NJSLS-CLKS

2020 NJ Student Learning Standards - Career Readiness, Life Literacies, and Key Skills

Career Awareness and Planning

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.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.

Creativity and Innovation

9.4.12.CI.2: Identify career pathways that highlight personal talents, skills, and abilities

Critical Thinking and Problem Solving

9.4.12.CT.2: Explain the potential benefits of collaborating to enhance critical thinking and problem solving

New Jersey Core Curriculum Content Standards: 21st Century Life and Careers

9.3 Career and Technical Education CTE

<https://www.state.nj.us/education/cccs/2014/career/93.pdf>

Finance Career Cluster (FN)

PATHWAY: Business Finance (FN-BF)

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.

BUSINESS MANAGEMENT AND ADMINISTRATION Career Cluster (BM)

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.3 Explore, develop and apply strategies for ensuring a successful business career.

9.3.12.BM.5 Implement systems, strategies and techniques used to manage information in a business.

PATHWAY: GENERAL MANAGEMENT (BM-MGT)

9.3.12.BM-MGT.2 Access, evaluate and disseminate information for business decision making.

9.3.12.BM-MGT.4 Employ and manage techniques, strategies and systems to enhance business relationships.

PATHWAY: Human Resources Management (BM-HR)

9.3.12.BM-HR.3 Motivate and supervise personnel to achieve completion of projects and business goals.

Primary Interdisciplinary Connections: Infused within the unit are connections to the NJSLs for Mathematics, Language Arts Literacy.

Cross-Curricular Content Standards to be Self-Cited Where/When Appropriate

TECHNOLOGY STANDARDS and APPLY explicit standards as appropriate.

Additional content-specific information

2020 New Jersey Student Learning Standards – Career Readiness, Life Literacies, and Key Skills Introduction

<https://www.nj.gov/education/cccs/2020/2020%20NJSLs-CLKS.pdf>

Digital Citizenship

Cultivating online reputations for employers and academia requires separating private and professional digital identities

- 9.4.12.DC.6: Select information to post online that positively impacts personal image and future college and career opportunities.

Technology Literacy

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

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

Collaborative digital tools can be used to access, record and share different viewpoints and to collect and tabulate the views of groups of people.

- 9.4.12.TL.3: Analyze the effectiveness of the process and quality of collaborative environments.
- 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

Evidence of Student Learning

Performance Tasks/Use of Technology:

Successful teaching and learning requires more than a summative assessment at the end of the year. Educators need a new system of assessments to evaluate how well

Other Assessments

Summative Assessments

- Application Problem
- Mastery Problem

our students are learning and understanding. There are many classroom evaluations beyond traditional standardized testing that can determine whether students are successfully learning.

Formative Assessments

- Audit Your Understanding
- Work Together problem
- On your own problem

Alternative Assessments

- Research ways business have cash controls

Knowledge and Skills

Content

Students will know...

- Develop and understand the skills necessary for career planning and decision making
- record and post daily transactions efficiently using subsidiary ledgers and special journals;
- prepare a schedule of accounts receivable and a schedule of accounts payable;
- prove equality and accuracy of the accounts receivable and accounts payable subsidiary ledger;
- prove that the cash recorded in the accounting records agrees with the bank account balance by preparing a cash proof

Skills

Students will be able to..

- use subsidiary ledgers and special journals to efficiently record cash receipts and cash payments.
- utilize the accounts commonly found in a merchandising business such as merchandise inventory, sales, purchases, and related accounts to maintain controls and procedures for handling and protecting cash.
- prepares schedules of accounts receivable and payable to demonstrate the integrity of the financial records.

Instructional Plan

Suggested Activities

Resources

Unit 6 Lessons

- 9- Accounting for Purchases & Cash Payments
- Subsidiary Ledgers & Controlling Accounts
- Accounting for Merchandise Purchases
- Posting from a Purchase Journal
- Accounting for Cash Payments
- Posting from a Cash Payment Journal
- 10 - Accounting for Sales & Cash Receipts
- Accounting for Sales on Account
- Posting from a Sales Journal
- Accounting for Cash & Credit Card Sales
- Posting from a Cash Receipts Journal

The Accounting process:

- Audit your understanding
- On your own problem

Careers:

- Accounting in the real world- FTC
- Ethics in Action
- Forensic Accounting
- Careers in Accounting - Management Acct

Additional Activities:

- Application problems
- Mastery problems

*Additional Resources

- <https://www.nepris.com/home/v4>
- <https://www.njcpa.org/>
- <https://www.startheregoplaces.com/>
- <https://www.aicpa.org/>
- <https://www.nsacct.org/home>
- Additional business websites as needed

Utilize:

- Textbook
- Etext & project
- Online resources
- Technology - Microsoft, Google, etc as appropriate

Suggested Options for Differentiation

Modifications: (ELLs, Special Education)

- * Follow all IEP modifications/504 plan
- * Teacher assistance as needed
- * Peer collaboration
- * Cooperative learning groups
- * Modified assignments
- * Differentiated instruction

Presentation accommodations allow a student to:

- * Listen to audio recordings instead of reading text
- * Work with fewer items per page or line and/or materials in a larger print size
- * Hear instructions orally
- * Have another student share class notes with him
- * Use visual presentations
- * Be given a written list of instructions

Response accommodations allow a student to:

- * Give responses in a form (oral or written) that's easier
- * Use a spelling dictionary or electronic spell-checker

Setting accommodations allow a student to:

- * Work or take a test in a different setting, such as a quiet room with few distractions
- * Sit where he learns best (for example, near the teacher)
- * Use special lighting or acoustics

English Language Learners

- Chunk/limit information
- Speak slowly
- Limit number of questions
- Partner with a strong English speaking partner
- Extended time
- Modified assignments

Special Education/504 Plans

- Follow specific IEP/504 accommodations and modifications
- Extended time
- Modified assignments
- Pre-teach concepts
- Differentiate assignments
- Allow alternate assignments and assessments

Gifted and Talented

- Differentiate assignments
- Higher level texts
- Complete different homework problems than peers
- Differentiate test questions
- Create alternate projects or assignments that challenge thinking

Students at Risk of School Failure

- Small group instruction
- Frequent breaks
- Model how assignments should look
- Incorporate social/emotional discussions
- Encourage and monitor positive peer collaboration
- Provide academic resources for both home and school use

Provide incentives to increase motivation and collaboration

Core Instructional and Supplemental Materials

EBook and E consumable

Ebook: Century 21 Accounting: General Journal

Additional Materials/Resources:

On-line resources:

- Cengage Learning: Student Companion Site

Teacher Notes:

Essential Questions

How does accounting for a merchandising business differ from a service business?

What are the differences in Accounting for a sole proprietorship vs a corporation?

How do you determine the financial condition of a business?

Why is it important to be consistent when reporting financial information?

Why is accounting known as the “Universal Language of Business”?

How can technology help us analyze and communicate financial data?

Unit 7: The Closing Process - Merchandising Business

Duration: 6 weeks

Standards/Learning Targets

Students will analyze a merchandising business' current financial status and predict future financial strength.

Accounting for Transactions using a General Journal

Accounting for Uncollectible Accounts Receivable

Preparing Adjusting Entries & Trial Balance

Financial Statements & Closing Entries

Focus Standards (Major Standards)

NJSLS-CLKS

2020 NJ Student Learning Standards - Career Readiness, Life Literacies, and Key Skills

<https://www.nj.gov/education/cccs/2020/2020%20NJSLS-CLKS.pdf>

Career Awareness and Planning

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

New Jersey Core Curriculum Content Standards: 21st Century Life and Careers

9.3 Career and Technical Education CTE

Finance Career Cluster (FN)

PATHWAY: ACCOUNTING (FN-ACT)

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.

21st Century Themes/Careers: Through instruction in life and career skills, all students acquire the knowledge and skills needed to prepare for life as citizens and workers in the 21st century. For further clarification see NJ Standards at www.NJ.gov/education/aps/cccs/career/

- **CRP1.** Act as a Responsible and Contributing Citizen and Employee
- **CRP2.** Apply appropriate academic and technical skills.
- **CRP4.** Communicate clearly and effectively and with reason.
- **CRP5.** Consider the environmental, social and economic impacts of decisions.
- **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.
- **CRP12.** Work productively in teams while using cultural global competence.
- **9.1 Personal Financial Literacy-** This standard outlines the important fiscal knowledge, habits, and skills that must be mastered in order for students to make informed decisions about personal finance. Financial literacy is an integral component of a student's college and career readiness, enabling students to achieve fulfilling, financially-secure, and successful careers.
- **9.2 Career Awareness, Exploration, and Preparation-** This standard outlines the importance of being knowledgeable about one's interests and talents, and being well informed about postsecondary and career options, career planning, and career requirements.
- **9.3 Career and Technical Education-** This standard outlines what students should know and be able to do upon completion of a CTE Program of Study.
- **9.4 Life Literacies and Key Skills -** This standard outline key literacies and technical skills such as critical thinking, global and cultural awareness, and technology literacy* that are critical for students to develop to live and work in an interconnected global economy.

Supporting and Additional Standards

NJSLS-CLKS

2020 NJ Student Learning Standards - Career Readiness, Life Literacies, and Key Skills

Career Awareness and Planning

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.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.

Creativity and Innovation

9.4.12.CI.2: Identify career pathways that highlight personal talents, skills, and abilities

Critical Thinking and Problem Solving

9.4.12.CT.2: Explain the potential benefits of collaborating to enhance critical thinking and problem solving

New Jersey Core Curriculum Content Standards: 21st Century Life and Careers

9.3 Career and Technical Education CTE

<https://www.state.nj.us/education/cccs/2014/career/93.pdf>

Finance Career Cluster (FN)

PATHWAY: Business Finance (FN-BF)

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.

BUSINESS MANAGEMENT AND ADMINISTRATION Career Cluster (BM)

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.3 Explore, develop and apply strategies for ensuring a successful business career.

9.3.12.BM.5 Implement systems, strategies and techniques used to manage information in a business.

PATHWAY: GENERAL MANAGEMENT (BM-MGT)

9.3.12.BM-MGT.2 Access, evaluate and disseminate information for business decision making.

9.3.12.BM-MGT.4 Employ and manage techniques, strategies and systems to enhance business relationships.

PATHWAY: Human Resources Management (BM-HR)

9.3.12.BM-HR.3 Motivate and supervise personnel to achieve completion of projects and business

goals.

Primary Interdisciplinary Connections: Infused within the unit are connections to the NJSLS for Mathematics, Language Arts Literacy.

Cross-Curricular Content Standards to be Self-Cited Where/When Appropriate

TECHNOLOGY STANDARDS and APPLY explicit standards as appropriate.

Additional content-specific information

2020 New Jersey Student Learning Standards – Career Readiness, Life Literacies, and Key Skills Introduction

<https://www.nj.gov/education/cccs/2020/2020%20NJSLS-CLKS.pdf>

Digital Citizenship

Cultivating online reputations for employers and academia requires separating private and professional digital identities

- 9.4.12.DC.6: Select information to post online that positively impacts personal image and future college and career opportunities.

Technology Literacy

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

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

Collaborative digital tools can be used to access, record and share different viewpoints and to collect and tabulate the views of groups of people.

- 9.4.12.TL.3: Analyze the effectiveness of the process and quality of collaborative environments.

- 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

Evidence of Student Learning

Performance Tasks/Use of Technology:

Successful teaching and learning requires more than a summative assessment at the end of the year. Educators need a new system of assessments to evaluate how well our students are learning and understanding. There are many classroom evaluations beyond traditional standardized testing that can determine whether students are successfully learning.

Other Assessments

Summative Assessments

- Application Problem
- Mastery Problem

Formative Assessments

- Audit Your Understanding
- Work Together problem
- On your own problem

Alternative Assessments

- Research companies' financial information and annual reports. Explain the importance of what is included in the report, and explain how it plays a role in daily business decisions.

Knowledge and Skills

Content

Skills

Students will know...

- Develop and understand the skills necessary for career planning and decision making
- How to prepare a ten-column worksheet;
- prepare the end of fiscal period financial statements;
- record and post end of fiscal period adjusting entries;
- prepare a post-closing trial balance in preparation for a new fiscal period

Students will be able to..

- analyze financial data and make adjustments to accounts to bring their balances up-to-date.
- prepare worksheets, financial statements, and closing entries according to the closing procedures.
- simulate business decision making scenarios using the end-of-period financials and produce narrative explanations that demonstrate their understanding of the financial position of the business.

Instructional Plan

Suggested Activities

Unit 7 Lessons

- 11- Accounting for Transactions using a General Journal
- Accounting for Purchase Transactions
- Recording Sales Transactions
- Accounting for Declaration & Payment of Dividend
- 14-Accounting for Uncollectible Accounts Receivable
- Uncollectible Accounts Receivable
- Writing Off & Collecting Uncollectible Accounts
- Promissory Notes
- 15- Preparing Adjusting Entries & Trial Balance
- Planning Adjusting Entries

Resources

*Additional Resources

- <https://www.nepris.com/home/v4>
- <https://www.njcpa.org/>
- <https://www.startheregoplaces.com/>
- <https://www.aicpa.org/>
- <https://www.nsacct.org/home>
- Additional business websites as needed

Utilize:

- Textbook
- Etext & project
- Online resources
- Technology - Microsoft, Google, etc as appropriate

- Adjusting Merchandise Inventory
- Adjusting Accumulated Depreciation
- Calculating Federal Income Tax
- 16- Financial Statements & Closing Entries
- Preparing an Income Statement
- Preparing a Statement of Stockholder Equity
- Prepare a Balance Sheet
- Closing entries
- Post Closing Trial Balance

The Accounting process:

- Audit your understanding
- On your own problem

Careers:

- Accounting in the real world
- Forensic Accounting
- Careers in Accounting

Additional Activities:

- Application problems
- Mastery problems

Suggested Options for Differentiation

Modifications: (ELLs, Special Education)

- * Follow all IEP modifications/504 plan
- * Teacher assistance as needed
- * Peer collaboration
- * Cooperative learning groups
- * Modified assignments
- * Differentiated instruction

Presentation accommodations allow a student to:

- * Listen to audio recordings instead of reading text
- * Work with fewer items per page or line and/or materials in a larger print size
- * Hear instructions orally
- * Have another student share class notes with him
- * Use visual presentations
- * Be given a written list of instructions

Response accommodations allow a student to:

- * Give responses in a form (oral or written) that's easier
- * Use a spelling dictionary or electronic spell-checker

Setting accommodations allow a student to:

- * Work or take a test in a different setting, such as a quiet room with few distractions
- * Sit where he learns best (for example, near the teacher)
- * Use special lighting or acoustics

English Language Learners

- Chunk/limit information
- Speak slowly
- Limit number of questions
- Partner with a strong English speaking partner
- Extended time

- Modified assignments

Special Education/504 Plans

- Follow specific IEP/504 accommodations and modifications
- Extended time
- Modified assignments
- Pre-teach concepts
- Differentiate assignments
- Allow alternate assignments and assessments

Gifted and Talented

- Differentiate assignments
- Higher level texts
- Complete different homework problems than peers
- Differentiate test questions
- Create alternate projects or assignments that challenge thinking

Students at Risk of School Failure

- Small group instruction
- Frequent breaks
- Model how assignments should look
- Incorporate social/emotional discussions
- Encourage and monitor positive peer collaboration
- Provide academic resources for both home and school use

Provide incentives to increase motivation and collaboration

Core Instructional and Supplemental Materials

EBook and E consumable

Ebook: *Century 21 Accounting: General Journal*

Additional Materials/Resources:

On-line resources:

- Cengage Learning: Student Companion Site

Teacher Notes:

Essential Questions

Explain the purpose of a General Journal?

How do you account for uncollectible accounts?

How do you determine the financial condition of a business?

Why is it important to be consistent when reporting financial information?

Why is accounting known as the “Universal Language of Business”?

How can technology help us analyze and communicate financial data?