

Pascack Valley Regional High School District

Pascack Hills High School, Montvale, New Jersey

Pascack Valley High School, Hillsdale, New Jersey

Course Name: Accounting

Born on: July, 2022
Previous Revision: July, 2023
Current Revision: July, 2026
Board Approval 8/24/26

ACCOUNTING: Course Description

Accounting is an accelerated course where students learn how to record, analyze, interpret, and report financial information in a manual and computerized environment. The course uses a college-level textbook and covers material similar to a college accounting course. QuickBooks software and Excel spreadsheet applications are utilized. Curriculum includes the fundamental principles of double-entry bookkeeping for the accounting cycle, creating and analyzing financial statements, cash controls, employer payroll, and recording cash payments and receipts for a merchandising business.

Student Outcomes

- Define accounting and explain its role in business planning, control, decision-making, and reporting.
- Use appropriate accounting terminology and apply fundamental accounting principles, concepts, and procedures.
- Analyze the accounting equation and accurately record transactions using debits and credits throughout the accounting cycle.
- Prepare and interpret income statements, statements of owner's equity, balance sheets, trial balances, and related accounting reports.
- Apply internal-control principles to cash, bank accounts, petty cash, change funds, and fraud-prevention scenarios.
- Record and analyze merchandising transactions, including purchases, sales, returns, allowances, discounts, receivables, payables, and subsidiary ledgers.
- Calculate, record, and interpret payroll information, deductions, employer taxes, and payroll reporting requirements.
- Analyze and solve accounting problems using quantitative reasoning, spreadsheets, accounting software, and evidence-based decision-making.
- Explore accounting career pathways and explain the importance of accuracy, ethics, confidentiality, and professional responsibility.

Course Configuration and Standards Alignment

Course Type: Stand-alone course | Grade Band: 11-12 | Length: Full year | Level: Accelerated

The curriculum uses only Career Readiness, Life Literacies, and Key Skills performance expectations that are directly supported by Accounting content. Unit maps emphasize selected 9.1 expectations connected to corporate governance, taxes, financial/legal responsibility, and ethical financial practices; selected 9.2 Career Awareness and Planning expectations connected to accounting careers, transferable skills, employment requirements, payroll deductions, compensation, and benefits; and selected 9.4 expectations for critical thinking, data analysis, information literacy, collaboration, spreadsheets, and technology use.

Interdisciplinary Connections

English Language Arts is integrated through reading technical and financial information, interpreting business documents, explaining accounting procedures, citing evidence, preparing written analyses, and presenting conclusions. Mathematics is embedded throughout the course through quantitative reasoning, equations, percentages, payroll calculations, discounts, taxes, reconciliation, financial statement analysis, and spreadsheet modeling. Science standards are included only when a unit contains a direct science performance expectation; the current Accounting course does not require a course-wide science standard.

Core Instructional and Supplemental Materials

- Core text: McGraw-Hill College Accounting and McGraw-Hill Connect activities/simulations.
- Core technology: Excel spreadsheet applications and QuickBooks accounting software when appropriate to the unit.
- Authentic materials may include source documents, invoices, receipts, checks, bank statements, payroll records, tax forms, financial statements, annual reports, internal-control documents, and business records selected by the teacher.
- Supplemental resources may include AccountingCoach, AICPA/Start Here Go Places, IRS educational resources, Association of Certified Fraud Examiners resources, company financial statements, and teacher-created problems and simulations.
- Accessible/leveled readings, vocabulary supports, guided notes, worked examples, graphic organizers, alternative media, assistive technology, and modified presentation of accounting tasks are used when required by IEP, 504, multilingual learner, or other documented student needs.

Assessment Framework

Each unit includes formative (F), summative (S), benchmark (B), and alternative (A) assessments. Common benchmark checkpoints are described in Appendix C. Alternative formats measure the same priority objectives and may include an oral accounting conference, spreadsheet model, annotated ledger or financial statement, recorded explanation, accounting simulation, or project-based demonstration as appropriate.

Pacing Guide

Unit	Focus	Time Frame
I	Introduction to Accounting Concepts and Profession	6 weeks
II	The Accounting Cycle	6-8 weeks
III	Accounting for Merchandising Operations	6-8 weeks
IV	Accounting for Cash	6-8 weeks
V	Accounting for Payroll	6-8 weeks

Pacing is a guide and may be adjusted for the school calendar, student readiness, reteaching, enrichment, authentic business documents, simulations, software applications, and assessment needs while maintaining the sequence and priority outcomes.

Unit I - Introduction to Accounting Concepts and Profession

Content/Topic	Key Learning Items/Concepts	Observable Proficiencies and Skills	NJSLS	Benchmark / Performance / Assessments	Suggested Materials
Unit I - Introduction to Accounting Concepts and Profession Time Frame: 6 Weeks Content Statement: Students are introduced to accounting as the process of analyzing, classifying, recording, and summarizing business transactions. They examine accounting as the language of business, the fundamental accounting equation, forms of business organization, financial and managerial uses of accounting information, accounting careers, technology in the profession, and safety/security considerations for financial records. Essential Questions: • How is accounting fundamental to the business process? • How are accounting skills transferable across careers and organizations? • Why is a uniform system of accounting guidelines necessary? • Where do career opportunities exist in accounting? • What skills, ethical responsibilities, and security practices are important in the accounting profession?	• Accounting as the language of business • Accounting equation: Assets = Liabilities + Owner's Equity • Revenue, expenses, and owner's equity • Business transactions and source information • Stakeholders who use accounting information • Forms of business organization • Accounting careers in public and private sectors • Accounting software, spreadsheets, confidentiality, and data security	Students will be able to: • Define accounting and explain the importance of accounting information to stakeholders. • Classify accounts and analyze the effects of business transactions on assets, liabilities, and owner's equity. • Record transactions in accounting-equation form and explain relationships among the five major account classifications. • Prepare basic income statements, statements of owner's equity, and balance sheets. • Compare accounting career opportunities and explain the role of technology, accuracy, ethics, and information security in the profession. Differentiation / Supports: • Apply appropriate IEP, 504, Multilingual Learner, below-grade-level/at-risk, and Gifted & Talented supports. See Appendix A.	Career Readiness, Life Literacies & Key Skills • 9.1.12.CFR.3 • 9.1.12.CFR.6 • 9.2.12.CAP.6 • 9.2.12.CAP.8 • 9.4.12.CT.1 • 9.4.12.IML.2 • 9.4.12.TL.1 • 9.4.12.TL.2 ELA • RI.CR.11-12.1 • W.IW.11-12.2 • SL.PE.11-12.1 Mathematics • MP.2 • MP.4 • MP.5 • MP.6	Formative (F) • Teacher observation and checks for understanding • Practice sets, journals, ledgers, worksheets, or spreadsheet activities • Class discussion / collaborative problem-solving • Exit checks, error analysis, or short quizzes Summative (S) • Accounting concepts/career assessment and accounting-equation transaction project Benchmark (B) • Benchmark 1 evidence: accounting equation, account classification, transaction analysis, financial statements, terminology, and career/professional responsibility Alternative (A) • Oral accounting conference, annotated journal/ledger, spreadsheet model, recorded explanation, or accounting simulation demonstrating the same priority objectives	• McGraw-Hill College Accounting / Connect • Guided notes and teacher-created transaction sets • Sample accounting career information • Excel / spreadsheet applications • Sample source documents and basic financial statements • Teacher-approved AICPA/accounting career resources

Unit II - The Accounting Cycle

Content/Topic	Key Learning Items/Concepts	Observable Proficiencies and Skills	NJSLS	Benchmark / Performance / Assessments	Suggested Materials
Unit II - The Accounting Cycle Time Frame: 6-8 Weeks Content Statement: Students use T-accounts, debits and credits, general journals, general ledgers, trial balances, worksheets, adjusting entries, financial statements, closing entries, and post-closing trial balances to complete the accounting cycle for a service business. Accuracy, ethics, and error detection are emphasized throughout the cycle. Essential Questions: - How do accounting debits and credits differ from everyday banking terminology? - How does a business determine whether accounts are in balance and records are accurate? - What are the steps in the accounting cycle? - Why is accurate and ethical recordkeeping essential? - How do financial statements help an owner evaluate the state of a business?	- Rules of debit and credit - T-accounts and normal balances - General journal and general ledger - Source documents - Trial balance - Ten-column worksheet - Adjusting entries - Income statement, statement of owner's equity, and balance sheet - Closing entries and post-closing trial balance - Accrual basis and cash-related accounting concepts - Transposition and slide errors	Students will be able to: - Determine account balances and correctly apply debit/credit rules to assets, liabilities, owner's equity, revenue, expenses, and withdrawals. - Journalize business transactions and post them to a general ledger. - Prepare trial balances and identify common accounting errors. - Complete a worksheet and prepare adjusting entries. - Prepare financial statements from accounting records. - Journalize closing entries, prepare a post-closing trial balance, and explain the sequence of the accounting cycle. Differentiation / Supports: - Apply appropriate IEP, 504, Multilingual Learner, below-grade-level/at-risk, and Gifted & Talented supports. See Appendix A.	Career Readiness, Life Literacies & Key Skills 9.1.12.CFR.6 9.4.12.CT.1 9.4.12.CT.2 9.4.12.IML.3 9.4.12.TL.1 9.4.12.TL.2 ELA - RI.CR.11-12.1 - W.IW.11-12.2 - SL.PE.11-12.1 Mathematics - MP.2 - MP.4 - MP.5 - MP.6	Formative (F) - Teacher observation and checks for understanding - Practice sets, journals, ledgers, worksheets, or spreadsheet activities - Class discussion / collaborative problem-solving - Exit checks, error analysis, or short quizzes Summative (S) - Complete accounting-cycle simulation from source transactions through post-closing trial balance Benchmark (B) - Benchmark 2: debit/credit rules, journalizing, posting, trial balance, adjustments, financial statements, closing process, and error analysis Alternative (A) - Oral accounting conference, annotated journal/ledger, spreadsheet model, recorded explanation, or accounting simulation demonstrating the same priority objectives	- McGraw-Hill College Accounting / Connect - AccountingCoach practice resources - General journal/ledger templates - Ten-column worksheet templates - Excel / spreadsheet accounting models - Teacher-created service-business simulation

Unit III - Accounting for Merchandising Operations

Content/Topic	Key Learning Items/Concepts	Observable Proficiencies and Skills	NJSLS	Benchmark / Performance / Assessments	Suggested Materials
Unit III - Accounting for Merchandising Operations Time Frame: 6-8 Weeks Content Statement: Students compare service and merchandising businesses and record merchandising transactions using general and special journals. They work with sales and purchases, returns and allowances, cash and trade discounts, sales tax, credit-card sales, accounts receivable/payable controlling accounts, subsidiary ledgers, and schedules of receivables/payables, then use the resulting financial information for business evaluation and decision-making. Essential Questions: • What transactions occur in a merchandising business that do not occur in a service business? • Why do businesses offer cash discounts for prompt payment? • Why are credit transactions important to many businesses? • How do special journals and subsidiary ledgers improve the organization and control of accounting information? • How can merchandising records be used to evaluate business performance?	• Merchandising vs. service businesses • Sales and purchases journals • General and special journals • Accounts receivable/payable subsidiary ledgers • Controlling accounts • Sales/purchase returns and allowances • Trade and cash discounts • Freight-in and transportation charges • Credit-card sales and sales tax • Schedules of accounts receivable/payable • Financial report analysis	Students will be able to: • Journalize sales, purchases, returns, allowances, and related merchandising transactions. • Post special-journal entries to general and subsidiary ledgers. • Prepare schedules of accounts receivable and accounts payable and verify controlling-account balances. • Compute trade/cash discounts and determine sales-tax amounts. • Record credit-card and credit transactions accurately. • Analyze merchandising accounting records and financial reports to support business decisions. Differentiation / Supports: • Apply appropriate IEP, 504, Multilingual Learner, below-grade-level/at-risk, and Gifted & Talented supports. See Appendix A.	Career Readiness, Life Literacies & Key Skills • 9.1.12.CFR.6 • 9.4.12.CT.1 • 9.4.12.IML.3 • 9.4.12.TL.1 • 9.4.12.TL.2 ELA • RI.CR.11-12.1 • W.IW.11-12.2 • SL.II.11-12.2 Mathematics • MP.2 • MP.4 • MP.5 • MP.6	Formative (F) • Teacher observation and checks for understanding • Practice sets, journals, ledgers, worksheets, or spreadsheet activities • Class discussion / collaborative problem-solving • Exit checks, error analysis, or short quizzes Summative (S) • Merchandising-business special-journal and subsidiary-ledger accounting project Benchmark (B) • Benchmark 3 evidence: merchandising transactions, special journals, receivables/payables, discounts, sales tax, subsidiary ledgers, and financial analysis Alternative (A) • Oral accounting conference, annotated journal/ledger, spreadsheet model, recorded explanation, or accounting simulation demonstrating the same priority objectives	• McGraw-Hill College Accounting / Connect • Sample invoices, receipts, purchase orders, and credit memoranda • Company financial statements such as Home Depot consolidated statements • Excel / spreadsheet models • Teacher-created merchandising simulation • Teacher-approved financial/accounting reference materials

Unit IV - Accounting for Cash

Content/Topic	Key Learning Items/Concepts	Observable Proficiencies and Skills	NJSLS	Benchmark / Performance / Assessments	Suggested Materials
Unit IV - Accounting for Cash Time Frame: 6-8 Weeks Content Statement: Students study cash receipts and cash payments journals, checking accounts, bank service charges, deposits, checks, cash discounts, petty cash, change funds, cash short and over, bank reconciliation, online banking, internal controls, and accounting/banking fraud. The unit emphasizes accurate cash management, separation of duties, documentation, reconciliation, and ethical handling of funds. Essential Questions: • How does a business keep track of its cash? • What internal controls support safe and accurate handling of money? • How do checks, deposits, and bank statements affect accounting records? • What can happen if a company does not reconcile its bank statements? • How are petty cash, change funds, and cash short/over handled? • How do fraud and weak controls affect a business?	• Cash receipts journal • Cash payments journal • Check register and deposit slips • Bank statements and service charges • Bank reconciliation • Petty cash and change funds • Cash short and over • Internal controls and separation of duties • Online banking • Asset misappropriation, bribery/corruption, and financial statement fraud • Documentation and authorization procedures	Students will be able to: • Journalize cash receipts and cash payments and post to appropriate ledgers. • Prepare checks, check stubs, deposit slips, and related accounting records. • Establish and reimburse petty cash and change funds and record cash short/over. • Reconcile a monthly bank statement and record required adjusting entries. • Identify common forms of accounting/banking fraud and recommend internal controls that reduce risk. • Explain how ethical conduct, accurate records, and restricted access protect business assets. Differentiation / Supports: • Apply appropriate IEP, 504, Multilingual Learner, below-grade-level/at-risk, and Gifted & Talented supports. See Appendix A.	Career Readiness, Life Literacies & Key Skills • 9.1.12.CFR.3 • 9.1.12.CFR.6 • 9.4.12.CT.1 • 9.4.12.IML.2 • 9.4.12.IML.3 • 9.4.12.TL.1 • 9.4.12.TL.2 ELA • RI.CR.11-12.1 • W.AW.11-12.1 • W.SE.11-12.6 • SL.PE.11-12.1 Mathematics • MP.2 • MP.4 • MP.5 • MP.6	Formative (F) • Teacher observation and checks for understanding • Practice sets, journals, ledgers, worksheets, or spreadsheet activities • Class discussion / collaborative problem-solving • Exit checks, error analysis, or short quizzes Summative (S) • Cash-control, bank-reconciliation, and fraud/internal-control case assessment Benchmark (B) • Benchmark 4: cash journals, bank reconciliation, petty cash/change funds, internal control, ethical handling, fraud analysis, and accurate adjusting entries Alternative (A) • Oral accounting conference, annotated journal/ledger, spreadsheet model, recorded explanation, or accounting simulation demonstrating the same priority objectives	• McGraw-Hill College Accounting / Connect • Sample bank statements, checks, deposit slips, and reconciliation forms • IRS educational resources as appropriate • Association of Certified Fraud Examiners resources • Excel / reconciliation spreadsheets • Teacher-selected fraud/internal-control cases

Unit V - Accounting for Payroll

Content/Topic	Key Learning Items/Concepts	Observable Proficiencies and Skills	NJSLS	Benchmark / Performance / Assessments	Suggested Materials
Unit V - Accounting for Payroll Time Frame: 6-8 Weeks Content Statement: Students examine federal and state payroll regulations; employee versus independent-contractor classification; gross pay; deductions; FICA, income tax, and unemployment taxes; payroll registers; employee earnings records; employer payroll tax expense; tax deposits; Forms 941, W-2, W-3, and 940; workers' compensation; and related payroll journal entries and year-end adjustments. Essential Questions: - What are the responsibilities of a payroll department? - Why are employers required to withhold and remit payroll taxes? - How does worker classification affect payroll and tax responsibilities? - How do payroll deductions, employer taxes, and benefits affect employees and organizations? - Why are accurate payroll records and compliance essential?	- Gross earnings: hourly, salary, piece-rate, commission - Employee vs. independent contractor - Federal and state withholding - FICA: Social Security and Medicare - Federal/state unemployment taxes - Payroll register and employee earnings records - Employer payroll tax expense - Tax deposits and payroll reporting - Forms 941, W-2, W-3, and 940 - Workers' compensation - Payroll liabilities and year-end adjustments - Employment-law compliance	Students will be able to: - Calculate gross earnings and payroll deductions accurately. - Complete a payroll register and maintain employee earnings records. - Journalize payroll, payroll-tax expense, tax deposits, and related liabilities. - Prepare or interpret required payroll tax forms and year-end wage statements as appropriate to the course simulation. - Explain the difference between an employee and an independent contractor and the accounting/payroll implications. - Analyze payroll deductions, taxes, and benefits and explain their effects on employees and employers. Differentiation / Supports: - Apply appropriate IEP, 504, Multilingual Learner, below-grade-level/at-risk, and Gifted & Talented supports. See Appendix A.	Career Readiness, Life Literacies & Key Skills 9.1.12.CFR.6 9.1.12.EG.1 9.1.12.EG.2 9.2.12.CAP.6 9.2.12.CAP.19 9.4.12.CT.1 9.4.12.IML.3 9.4.12.TL.1 9.4.12.TL.2 ELA - RI.CR.11-12.1 - W.IW.11-12.2 - W.SE.11-12.6 - SL.II.11-12.2 Mathematics - MP.2 - MP.4 - MP.5 - MP.6	Formative (F) - Teacher observation and checks for understanding - Practice sets, journals, ledgers, worksheets, or spreadsheet activities - Class discussion / collaborative problem-solving - Exit checks, error analysis, or short quizzes Summative (S) - Payroll accounting simulation including earnings, deductions, employer taxes, journal entries, and reporting documents Benchmark (B) - Benchmark 5: culminating payroll/accounting task requiring accurate calculations, compliance reasoning, documentation, spreadsheet use, and journal entries Alternative (A) - Oral accounting conference, annotated journal/ledger, spreadsheet model, recorded explanation, or accounting simulation demonstrating the same priority objectives	- McGraw-Hill College Accounting / Connect - QuickBooks accounting software where appropriate - IRS educational forms/resources - Sample payroll registers and employee earnings records - Excel payroll spreadsheets - Teacher-created payroll simulation and current tax tables/forms

APPENDIX A - ACCOMMODATIONS AND MODIFICATIONS

The following supports supplement the examples embedded in each unit. Individual IEPs, 504 Plans, language-acquisition needs, student readiness, and district procedures govern implementation.

Learner Group	Examples of Course-Appropriate Supports
Special Education / IEP	Re-teach and review; guided notes; worked accounting examples; graphic organizers; chunk multi-step accounting cycles; extended time and reduced quantity when specified; calculator/spreadsheet access when appropriate; alternative response modes; frequent checks for understanding; explicit modeling of journal/ledger procedures.
504 Plan	Implement plan-specific accommodations for seating, timing, setting, organization, breaks, testing, technology, note-taking, and assignment completion; provide formula/reference sheets or structured templates when permitted by the plan.
Multilingual Learners	Preteach essential accounting and payroll vocabulary; provide visuals, labeled examples, bilingual/approved glossary supports, sentence frames for explanations, modeled transactions, chunked directions, and opportunities to demonstrate understanding through numbers, diagrams, oral explanation, and supported writing.
Students Below Grade-Level Proficiency / At Risk	Use worked examples, error analysis, scaffolded transaction sets, smaller data sets before full simulations, checklists for accounting-cycle steps, frequent feedback, tutoring/common-time support, and alternative demonstrations of mastery.
Gifted and Talented	Increase complexity of transaction sets; use authentic company filings and financial statements; analyze fraud/internal-control cases; compare accounting treatments; extend spreadsheet/QuickBooks applications; design or audit a simulated accounting system; independent research or presentations.

APPENDIX B - INTEGRATED ACCOUNTING RESEARCH, ANALYSIS, AND TECHNOLOGY

Students apply a consistent process for analyzing accounting information and business evidence throughout the course. The process connects technical accounting procedures with research, quantitative reasoning, ethical judgment, and communication.

- 1. Source and Document Analysis:** Identify the purpose and reliability of source documents, financial statements, payroll/tax forms, bank records, policies, and digital accounting information used in a business scenario.
- 2. Transaction Analysis:** Determine which accounts are affected, classify each account, identify debit/credit effects, and record transactions accurately using appropriate journals and ledgers.
- 3. Quantitative Verification:** Use arithmetic, equations, percentages, reconciliations, trial balances, schedules, spreadsheet formulas, and error checks to verify accuracy and reasonableness.
- 4. Financial Interpretation:** Use financial statements, account balances, schedules, payroll records, and cash information to explain what the accounting data indicates about a business.
- 5. Ethical and Control Analysis:** Identify risks, legal responsibilities, internal-control weaknesses, fraud concerns, documentation requirements, and the consequences of inaccurate or unethical accounting practices.
- 6. Technology and Communication:** Use spreadsheets, accounting software, digital research, and professional written/oral explanations to organize, analyze, document, and communicate accounting information.

APPENDIX C - ACCOUNTING SKILLS AND BENCHMARK ASSESSMENTS

Course Skill	Observable Student Application
Accounting Vocabulary and Classification	Use precise accounting terminology and classify accounts, transactions, source documents, and business records correctly.
Transaction Analysis and Recording	Analyze transactions and apply debit/credit rules accurately in journals, ledgers, subsidiary ledgers, and accounting software/spreadsheets.
Accounting Cycle	Complete the sequence from source documents through journalizing, posting, trial balance, adjustments, statements, closing, and post-closing trial balance.
Financial Statement Preparation and Analysis	Prepare and interpret financial statements and use them to support business decisions.
Cash and Internal Control	Record cash transactions, reconcile bank accounts, manage petty/change funds, identify fraud risks, and recommend controls.
Payroll Accounting	Calculate earnings/deductions/taxes, maintain payroll records, journalize payroll liabilities and employer taxes, and interpret required reports/forms.
Quantitative and Spreadsheet Reasoning	Use equations, percentages, spreadsheets, formulas, rounding, and checking procedures accurately and efficiently.
Ethics, Accuracy, and Professional Responsibility	Maintain confidentiality, document work, represent financial information accurately, follow legal requirements, and identify ethical/control concerns.
Communication and Collaboration	Explain accounting processes and conclusions clearly, use evidence, and collaborate productively on simulations and problem-solving.

Common Benchmark Checkpoints

Checkpoint	Timing	Common Evidence / Mastery Focus
Benchmark 1	After Unit I	Accounting equation, account classifications, transaction effects, basic statements, terminology, career/ethics/security concepts.
Benchmark 2	After Unit II	Full accounting-cycle evidence: debits/credits, journals, ledgers, trial balance, adjustments, statements, closing, error analysis.
Benchmark 3	After Unit III	Merchandising transactions, special journals, receivables/payables, discounts, taxes, subsidiary ledgers, schedules, business interpretation.
Benchmark 4	After Unit IV	Cash receipts/payments, reconciliation, petty/change funds, internal control, fraud, adjusting entries, ethical handling of cash.
Benchmark 5	After Unit V	Payroll calculations, deductions/taxes, payroll records, journal entries, reporting requirements, compliance, spreadsheet/software application.

APPENDIX D - SELECTED NJSLs AND CAREER READINESS, LIFE LITERACIES, AND KEY SKILLS PRACTICES

The following standards are selected because the course requires students to analyze financial/legal responsibilities, explore accounting careers, interpret payroll and tax information, solve quantitative problems, evaluate financial information, and use spreadsheets/accounting technology. Standards not directly supported by the course are intentionally omitted.

NJSLS-CLKS	Accounting Course Connection
9.1.12.CFR.3	Examine corporate governance, ethics, internal controls, and professional responsibilities that support lawful and responsible business practices.
9.1.12.CFR.6	Analyze consequences of violating federal/state financial or employment laws in fraud, cash-control, payroll, and compliance scenarios.
9.1.12.EG.1 / 9.1.12.EG.2	Apply tax concepts when examining payroll withholding, employer taxes, tax reporting, and related accounting responsibilities.
9.2.12.CAP.6	Identify transferable accounting, quantitative, technology, communication, and problem-solving skills and connect them to career pathways.
9.2.12.CAP.8	Examine job-entry criteria and professional expectations for accounting and related business careers.
9.2.12.CAP.19	Explain payroll deductions and the costs/purpose of employee benefits in payroll accounting scenarios.
9.4.12.CT.1	Use problem-solving strategies to analyze transactions, correct errors, reconcile accounts, and improve accounting processes.
9.4.12.CT.2	Use collaboration to strengthen critical thinking and problem-solving in accounting simulations and case analysis.
9.4.12.IML.2	Evaluate digital financial/accounting information for timeliness, accuracy, perspective, credibility, and relevance.
9.4.12.IML.3	Analyze accounting and financial data with tools/models to make valid and reliable claims.
9.4.12.TL.1	Select digital tools appropriate to accounting, research, documentation, and communication tasks.
9.4.12.TL.2	Use formula-based spreadsheet calculations to generate/analyze accounting data and draw conclusions.

Interdisciplinary NJSLs Connections

Content Area / Standard	Course Application
ELA: RI.CR.11-12.1	Cite and analyze relevant evidence in financial statements, accounting texts, business documents, policies, tax/payroll materials, and case sources.
ELA: W.AW.11-12.1	Write evidence-based claims and recommendations about ethics, controls, fraud, compliance, or accounting/business decisions.
ELA: W.IW.11-12.2	Write clear informative/explanatory accounting analyses, procedures, reports, and reflections using precise domain vocabulary.
ELA: W.SE.11-12.6	Gather and evaluate authoritative print/digital financial information and cite sources responsibly.
ELA: SL.PE.11-12.1	Participate effectively in collaborative accounting analysis, problem-solving, peer review, and presentations.
ELA: SL.II.11-12.2	Integrate information from multiple media and quantitative formats and evaluate credibility/accuracy.
Mathematics: MP.2	Reason abstractly and quantitatively with equations, balances, percentages, taxes, payroll, discounts, reconciliations, and financial statement data.
Mathematics: MP.4	Model accounting situations with equations, tables, ledgers, statements, schedules, and spreadsheets.

Content Area / Standard	Course Application
Mathematics: MP.5	Use appropriate tools strategically, including calculators, spreadsheets, accounting software, and digital financial data.
Mathematics: MP.6	Attend to precision in account classification, calculations, signs, decimals, rounding, labels, balances, and financial reporting.

Science: No science NJSLS is assigned course-wide because the five current Accounting units do not require a direct science performance expectation. A science standard should be added only if a future unit or project is revised to include direct science content and assessment.

Career Readiness, Life Literacies, and Key Skills Practices

Practice	Accounting Integration
1. Act as a Responsible and Contributing Community Member and Employee	Maintain accurate records, meet deadlines, collaborate professionally, protect confidential information, and recognize responsibilities to owners, employees, customers, government, and other stakeholders.
2. Attend to Financial Well-Being	Use accurate financial records, payroll information, cash controls, and financial statements to understand how accounting supports sound financial decisions.
3. Consider the Environmental, Social and Economic Impacts of Decisions	Consider employee, customer, legal, ethical, and economic consequences when analyzing business transactions, payroll practices, controls, and reporting.
4. Demonstrate Creativity and Innovation	Use spreadsheets, accounting software, and alternative problem-solving approaches to organize information and improve accounting processes.
5. Utilize Critical Thinking to Make Sense of Problems and Persevere in Solving Them	Analyze transactions, detect errors, reconcile accounts, troubleshoot out-of-balance records, and justify accounting conclusions with evidence.
6. Model Integrity, Ethical Leadership and Effective Management	Represent financial information honestly, protect assets and confidential data, follow laws and controls, and recognize fraud or unethical practices.
7. Plan Education and Career Paths Aligned to Personal Goals	Explore accounting careers, required skills/credentials, employment expectations, and related business pathways.
8. Use Technology to Enhance Productivity, Increase Collaboration and Communicate Effectively	Use spreadsheets, QuickBooks/accounting software, digital forms, research tools, and presentations to record, analyze, and communicate accounting information.
9. Work Productively in Teams while using Cultural/Global Competence	Collaborate on accounting simulations, peer-check work, communicate respectfully, and recognize that accounting information serves diverse stakeholders and organizations.

APPENDIX E - CURRICULUM READINESS CROSSWALK

Required Curriculum Element	Where It Is Addressed
Grade/grade-band expectations and course configuration	Course Configuration and Standards Alignment; Grade 11-12 unit maps; pacing guide.
Relevant Career Readiness, Life Literacies, and Key Skills performance expectations	Each unit NJSLS column; Appendix D selected standards and practices. Only standards directly supported by Accounting content are included.
Integrated accommodations and modifications	Each unit Differentiation/Supports section; Appendix A for Special Education/IEP, 504, Multilingual Learners, students below grade-level proficiency/at risk, and Gifted and Talented students.
Formative, summative, benchmark, and alternative assessments	Assessment Framework; assessment column in every unit; Appendix C benchmark checkpoints.
Core instructional and supplemental materials	Front-matter Core Instructional and Supplemental Materials section; Suggested Materials column in every unit.
Pacing guide	Front-matter Pacing Guide and unit time frames.
Interdisciplinary connections	Front-matter Interdisciplinary Connections; ELA and Mathematics standards in unit maps; Appendix D interdisciplinary NJSLS table. Science is included only when directly supported.
Career Readiness, Life Literacies, and Key Skills Practices	Appendix D practices table and embedded application throughout the five units.
Career education and authentic application	Accounting careers, authentic source documents, business simulations, spreadsheets, QuickBooks, financial statements, cash controls, fraud analysis, payroll, tax forms, and professional communication.

APPENDIX F - CAREER CONNECTIONS

Career Information - Business

A business degree is a great way to develop many of the transferable skills needed for working in a business environment. There are a number of business degrees which you can undertake, one of the most common of which is an undergraduate business studies degree. Often a business studies degree will cover subjects such as accounting, finance, management and, increasingly, entrepreneurship. This wide range of subjects reflects the multidisciplinary nature of business, and the importance of understanding all the key elements needed to make a business successful.

If you're looking for a degree which specializes more in a particular aspect of the business world (e.g. economics or marketing), consider taking a dedicated program in that area, or a joint honors degree (e.g. Business & Economics). The advantage of a joint degree is that you acquire general business skills along with more specialized ones, leaving you well placed when it comes to applying for graduate jobs.

Corporate business careers are available in pretty much every sector you can think of; all industries need strong leaders, managers, financial advisors and market-savvy decision-makers. For many business graduates, however, the traditional pathways still hold a strong appeal – including careers in the banking and financial sectors, consultancy, human resources and marketing roles.

If a straightforward corporate career is failing to get you excited, then a business program can also give you the skills to create your own business, or to take on business and management roles within more creative industries, be that fashion, media, or even the charity sector.

The good thing about a business studies qualification is that it can lead to many entry-level roles upon graduation, while still allowing those who wish to specialize further the chance to improve their return on investment with a graduate degree. Examples of postgraduate programs include Masters in Management, Masters in Finance and (for those who've gained some professional experience) the Masters in Business Administration (MBA).

Typical careers with a business degree

Don't assume that studying business is a one-way route into business leadership and management roles – while this is a common path, business careers span multiple industries. Good business and management skills are key elements of any profitable company, and therefore effective leaders, strategic thinkers and financial experts are all in great demand. Big or small, global or local, companies all over the world are looking for business graduates like you.

Business careers in accounting and finance

Generalized business studies degrees will usually cover aspects of accountancy and finance, however, if you wish to pursue a career in accounting or finance, you'll usually need to gain further qualifications. A good option for business graduates is to apply for a graduate role and complete a specialized qualification while you work. In many larger companies, the course costs will be covered by the employer.

If you decide to go into accounting or finance, your job may involve reviewing your company's financial situation both past and present; advising clients and colleagues on tax and expenditure; managing records and business transactions; playing a role in mergers and acquisitions; and taking responsibility for preventing bad practice as well as fraud and negligence.

Business careers in management

Becoming a manager is a tough job, with long hours and heavy responsibilities. The upside is that managerial roles are known for being higher-paid, as well as boasting many opportunities for career progression or even a career U-turn. Managers can be found across all industries and fields, and their job is to provide structure and strategy to a workplace.

Because of the responsibility of such positions, it's unlikely you'll find a managerial role without first gaining a further degree or a number of years of mid-level work experience. Despite this, business graduates are well-placed to become managers later on in life, and with determination and steady career progression an additional degree may not be necessary.

Business careers in consultancy

Another option which may appeal is the field of business consultancy. This means working as part of a team, combining your business expertise and analytical skills in order to provide advice to other companies, usually focusing on how to optimize a specific project or part of the business. Projects and clients may vary widely, ensuring plenty of fresh challenges to get to grips with. Or you may specialize in a particular type of business, combining your business knowledge with a second field of interest, such as engineering or logistics.

Business careers in retail and sales

There's much more to retail and sales than shelf-stacking and cold-calling, especially if you're armed with a business degree. Opportunities within sales and retail are numerous, including shop-based and office-based roles, as well as traveling positions for which a good knowledge of global markets is a must.

For those looking to rise to the higher levels of retail and sales careers, large companies often offer the chance to undertake a graduate training program or trainee management program, in order to fast-track your position within the company. This can be highly valuable in gaining on-the-job experience, while continuing to develop your business and management skills in a commercial world.

Other common graduate careers with a business degree include roles within auditing, banking, communications, distribution, energy and utilities, hospitality and leisure, IT, insurance, journalism, law, logistics, manufacturing, media administration, production management, public relations, the public sector and defense, risk management and tax.

Less typical careers with a business degree

What can you do with a business degree without following the typical routes? Well, you can do a lot. Roles requiring business acumen and analytical thinking are innumerable, and your choice of which industry to head into is likely to be based on personal interests. It's a cliché, but true – if you work for a company, product or service you truly believe in, you're likely to be more motivated and effective in your role and progress more rapidly.

Business careers in media

Although business studies degrees may not seem like the most creative of pathways, they can in fact lead to many roles within creative industries. Media is one such widespread industry, an umbrella term covering TV, film, online, newspaper and magazine publishing, events and more. While you're unlikely to be directly involved in creative tasks such as writing, video editing or animation production, you'll need a solid understanding of the media sector within which you're working. Business careers in media include roles in sales, human resources, PR, finance and accounting, operations, marketing and branding, as well as overall management and strategic direction.

Business careers in marketing and advertising

Opportunities in marketing and advertising are numerous for business graduates, particularly for those with a bit of creative flair. In these industries, business graduates can use the analysis and report-writing skills honed during their degree in order to conduct market research, develop marketing strategies, manage client relationships, liaise with copywriters, designers and printers, analyze markets and evaluate campaign results. You're likely to be working alongside specialists such as designers, video producers and copywriters, and will need to continually broaden your own skillset to keep pace with changes in technology and market trends.

Business careers in human resources

Business doesn't have to be a dog-eat-dog world, and careers within human resources offer roles which require both business acumen and highly honed interpersonal skills. Recruitment, training and pay are all areas handled by the HR department. Great communication skills are essential, but you'll also be expected to have a good basic understanding of business operations and management as well as detailed and up-to-date knowledge of employment laws and company regulations.