

BLOOMFIELD PUBLIC SCHOOLS
Bloomfield, New Jersey 07003

Curriculum Guide

College Prep Accounting
Grades 9-12

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Conforms to the New Jersey Student Learning Standards

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Introduction:

According to the Bureau of Labor Statistics, employment growth for accountants is expected to increase 11 percent or more from 2014 to 2024. Accountants who have a professional certification, especially CPAs, should have the best prospects (<http://www.bls.gov/ooh/business-andfinancial/mobile/accountant-and-auditors.htm>). Accounting classes at the high school level give students an introduction to this field and a head start toward a successful career in accounting or other business careers. **College Prep Accounting** course is a rigorous year long course in accounting where students learn to recognize financial events and analyze their results. Students will develop a business vocabulary; learn current accounting principles, practices and procedures; and apply the knowledge to record, communicate and evaluate financial information. This course is created for those students preparing for college or work in business management or business administration. It is especially needed for those students interested in a business career in the field of accounting. It is also a useful course for those who wish to work in the office-skills-related fields and for those who are considering operating their own businesses. College Prep Accounting is offered as part of the BHS Perkins Program for financial careers In conjunction with the other core Business Technology Department courses and the Virtual High School business course offerings.

“If we are worried that our young people can’t read or add and subtract, then we should also be seriously concerned that they do not know how to manage their financial resources as workers, producers, savers and investors, nor how to address public policy issues as participants in a democratic society. A sound education in basic economic principles provides students with critical survival tools and important *quality of life* skills. By failing to provide economic education for all our young people, we are failing *them*.”

Robert F. Duval, President, National Council on Economic Education

Overarching Understandings: Basic knowledge of the theoretical with practical, real-life decisions about employment options, consumer choices, and business and personal finance will provide an understanding of basic economic concepts and principles to help students to become better informed and more active citizens. They should become citizens who can participate in policy making at the local, state, and national levels concerning economic issues and priorities.

Established Goals: New Jersey Student Learning Standards

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UNIT 1: Starting a Proprietorship: Changes that Affect the Accounting Equation (10 Days)

Standards

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.

CRP1.- Act as a responsible and contributing citizen and employee
 CRP2- Apply appropriate academic and technical skills.
 CRP3- Attend to personal health and financial well-being.
 CPR4- Communicate clearly and effectively and with reason.
 CPR5- Consider the environmental, social, and economic impacts of decisions.
 CPR6- Demonstrate creativity and innovation.
 CPR7- Employ valid and reliable research strategies.
 CPR8- Use critical thinking to make sense of problems and persevere in solving them.
 CPR9- Model integrity, ethical leadership, and effective management.
 CPR10- Plan education and career paths aligned to personal goals.
 CPR11- Use technology to enhance productivity.
 CPR12- Work productively in teams while using cultural global competence

Enduring Understandings:

Students will understand
 Accounting terms related to starting a service business organized as a proprietorship and to changes that affect the accounting equation.
 Accounting concepts and practices related to starting a service business organized as a proprietorship and to changes that affect the accounting equation.
 The classification of accounts as assets, liabilities, or owner's equity and understand their relationships in the accounting equation.

Essential Questions:

What is accounting?
 What is a service business?
 What is a proprietorship?
 What is the accounting equation and how can it be changed?

UNIT VOCABULARY (if applicable)

Accounting
 Accounting system
 Accounting records
 Financial statements
 Service business
 Proprietorship
 Asset
 Equities

Liabilities
 Owner's equity
 Accounting equation
 Ethics
 Business ethics
 Transactions
 Account

Account balance
 Capital
 Revenue
 Sale on account
 Expense
 Withdrawals

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Objectives Content/Skill	Strategies/Tasks	Assessment(s)
<p>Define accounting terms related to starting a service business organized as a proprietorship and to changes that affect the accounting equation.</p> <p>Identify accounting concepts and practices related to starting a service business organized as a proprietorship and to changes that affect the accounting equation.</p> <p>Classify accounts as assets, liabilities, or owner's equity and demonstrate their relationships in the accounting equation.</p> <p>Analyze how transactions affect accounts in an accounting equation.</p>	<p>Introduce Key Terms</p> <p>Accounting in the Real World Example</p> <p>Internet Research Activity</p> <p>Read Textbook</p> <p>Present Materials</p> <p>Present Illustrations, Steps, and Callouts</p> <p>End of Lessons Review</p> <p>Terms Review</p> <p>Audit Your Understanding</p> <p>Work Together Guided Practice</p> <p>On Your Own Challenges</p> <p>Aplia Online Working Papers</p> <p>www.aplia.com</p> <p>Web Site: Study Tools</p> <p>www.C21accounting.com</p>	<p>Teacher Observation/Questioning</p> <p>Peer-evaluation</p> <p>Internet Activities</p> <p>Review Questions</p> <p>Online Working Papers</p> <p>Quizzes</p> <p>Test</p>

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UNIT 2: Analyzing Transactions into Debit and Credit Parts (10 Days)

Standards

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

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CPR7- Employ valid and reliable research strategies.
CPR8- Use critical thinking to make sense of problems and persevere in solving them.
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CPR11- Use technology to enhance productivity.
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Essential Questions:

What are debit and credit?
How does a T account work?
How do transactions affect a business' accounts and owner's equity?

UNIT VOCABULARY :

T account
debit

Credit
Normal balance
Chart of accounts

Objectives Content/Skill	Strategies/Tasks	Assessment(s)
Define accounting terms related to analyzing transactions into debit and credit parts.	Introduce Key Terms Accounting in the Real World Example Internet Research Activity	Teacher Observation/Questioning Peer-evaluation
Identify accounting practices related to analyzing transactions into debit and credit parts.	Read Textbook Present Materials Present Illustrations, Steps, and Callouts	Internet Activities
Use T accounts to analyze transactions showing which accounts are debited or credited for each transaction.	End of Lessons Review Terms Review	Review Questions Online Working Papers

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Analyze how transactions to set up a business affect accounts. Analyze how transactions affect owner's equity accounts.	Audit Your Understanding Work Together Guided Practice On Your Own Challenges Aplia Online Working Papers www.aplia.com Web Site: Study Tools www.C21accounting.com	Quizzes Test
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UNIT 3: Recording Transactions in a General Journal (10 Days)

Standards

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

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Essential Questions:

How do you record transactions in a general journal?

UNIT VOCABULARY (if applicable)	Journal Journalizing Entry General journal	Double-entry accounting Source document Check Invoice	Sales invoice Receipt Memorandum
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Objectives Content/Skill	Strategies/Tasks	Assessment(s)
Define accounting terms related to journalizing transactions.	Introduce Key Terms Accounting in the Real World Example Internet Research Activity	Teacher Observation/Questioning Peer-evaluation
Identify accounting concepts and practices related to journalizing transactions.	Read Textbook Present Materials Present Illustrations, Steps, and Callouts	Internet Activities Review Questions
Record in a general journal transactions to set up a business.	End of Lessons Review Terms Review Audit Your Understanding	Online Working Papers

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Record in a general journal transactions to buy insurance for cash and supplies on account. Record in a general journal transactions that affect owner's equity and receiving cash on account. Start a new journal page.	Work Together Guided Practice On Your Own Challenges Aplia Online Working Papers www.aplia.com Web Site: Study Tools www.C21accounting.com	Quizzes Test
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UNIT 4: Posting from a General Journal to a General Ledger (10 Days)

Standards

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.

CRP1.- Act as a responsible and contributing citizen and employee
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CRP3- Attend to personal health and financial well-being.
CPR4- Communicate clearly and effectively and with reason.
CPR5- Consider the environmental, social, and economic impacts of decisions.
CPR6- Demonstrate creativity and innovation.
CPR7- Employ valid and reliable research strategies.
CPR8- Use critical thinking to make sense of problems and persevere in solving them.
CPR9- Model integrity, ethical leadership, and effective management.
CPR10- Plan education and career paths aligned to personal goals.
CPR11- Use technology to enhance productivity.
CPR12- Work productively in teams while using cultural global competence

Essential Questions:

How do you post from a general journal to a general ledger?

UNIT VOCABULARY (if applicable)	Ledger General ledger Account number	File maintenance Opening an account Posting	Proving cash Correcting entry
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Objectives Content/Skill	Strategies/Tasks	Assessment(s)
Define accounting terms related to posting from a general journal to a general ledger.	Introduce Key Terms Accounting in the Real World Example Internet Research Activity	Teacher Observation/Questioning Peer-evaluation
Identify accounting concepts and practices related to posting from a general journal to a general ledger.	Read Textbook Present Materials Present Illustrations, Steps, and Callouts End of Lessons Review	Internet Activities Review Questions
Prepare a chart of accounts for a service business organized as a proprietorship.	Terms Review Audit Your Understanding Work Together Guided Practice	Online Working Papers
Post amounts from a general journal to a	On Your Own Challenges	Quizzes

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general ledger. Prove cash. Analyze and journalize correcting entries.	Aplia Online Working Papers www.aplia.com Web Site: Study Tools www.C21accounting.com	Test
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UNIT 5: Cash Control Systems (10 Days)

Standards

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.

CRP1.- Act as a responsible and contributing citizen and employee
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CRP3- Attend to personal health and financial well-being.
CPR4- Communicate clearly and effectively and with reason.
CPR5- Consider the environmental, social, and economic impacts of decisions.
CPR6- Demonstrate creativity and innovation.
CPR7- Employ valid and reliable research strategies.
CPR8- Use critical thinking to make sense of problems and persevere in solving them.
CPR9- Model integrity, ethical leadership, and effective management.
CPR10- Plan education and career paths aligned to personal goals.
CPR11- Use technology to enhance productivity.
CPR12- Work productively in teams while using cultural global competence

Essential Questions:

What are ways business control and keep track of cash?

UNIT VOCABULARY (if applicable)	Code of conduct Checking account Endorsement Blank endorsement	Restrictive endorsement Postdated check Bank statement Dishonored check Electronic fund transfer	Debit card Petty cash Petty cash slip
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Objectives Content/Skill	Strategies/Tasks	Assessment(s)
Define accounting terms related to using a checking account and a petty cash fund. Identify accounting concepts and practices related to using a checking account. Prepare business papers related to using a checking account.	Introduce Key Terms Accounting in the Real World Example Internet Research Activity Read Textbook Present Materials Present Illustrations, Steps, and Callouts End of Lessons Review Terms Review Audit Your Understanding	Teacher Observation/Questioning Peer-evaluation Internet Activities Review Questions Online Working Papers

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Reconcile a bank statement. Journalize dishonored checks and electronic banking transactions. Establish and replenish a petty cash fund.	Work Together Guided Practice On Your Own Challenges Aplia Online Working Papers www.aplia.com Web Site: Study Tools www.C21accounting.com	Quizzes Test
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UNIT 6: WorkSheet for a Service Business (10 Days)

Standards

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.

CRP1.- Act as a responsible and contributing citizen and employee
CRP2- Apply appropriate academic and technical skills.
CRP3- Attend to personal health and financial well-being.
CPR4- Communicate clearly and effectively and with reason.
CPR5- Consider the environmental, social, and economic impacts of decisions.
CPR6- Demonstrate creativity and innovation.
CPR7- Employ valid and reliable research strategies.
CPR8- Use critical thinking to make sense of problems and persevere in solving them.
CPR9- Model integrity, ethical leadership, and effective management.
CPR10- Plan education and career paths aligned to personal goals.
CPR11- Use technology to enhance productivity.
CPR12- Work productively in teams while using cultural global competence

Essential Questions:

How do you handle a work sheet for a service business?

UNIT VOCABULARY (if applicable)	Fiscal period Work sheet Trial balance	Adjustments Balance sheet Income statement	Net income Net loss
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Objectives Content/Skill	Strategies/Tasks	Assessment(s)
Define accounting terms related to a work sheet for a service business organized as a proprietorship. Identify accounting concepts and practices related to a work sheet for a service business organized as a proprietorship.	Introduce Key Terms Accounting in the Real World Example Internet Research Activity Read Textbook Present Materials Present Illustrations, Steps, and Callouts End of Lessons Review	Teacher Observation/Questioning Peer-evaluation Internet Activities Review Questions

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<p>Prepare a heading and a trial balance on a worksheet.</p> <p>Plan adjustments for supplies and prepaid insurance.</p> <p>Complete a worksheet for a service business organized as a proprietorship.</p> <p>Identify selected procedures for finding and correcting errors in accounting records.</p>	<p>Terms Review</p> <p>Audit Your Understanding</p> <p>Work Together Guided Practice</p> <p>On Your Own Challenges</p> <p>Aplia Online Working Papers</p> <p>www.aplia.com</p> <p>Web Site: Study Tools</p> <p>www.C21accounting.com</p>	<p>Online Working Papers</p> <p>Quizzes</p> <p>Test</p>
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UNIT 7: Financial Statements for a Proprietorship (10 Days)

Standards

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.

CRP1.- Act as a responsible and contributing citizen and employee
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CPR4- Communicate clearly and effectively and with reason.
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CPR6- Demonstrate creativity and innovation.
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CPR8- Use critical thinking to make sense of problems and persevere in solving them.
CPR9- Model integrity, ethical leadership, and effective management.
CPR10- Plan education and career paths aligned to personal goals.
CPR11- Use technology to enhance productivity.
CPR12- Work productively in teams while using cultural global competence

Essential Questions:

What are the financial statements used for a proprietorship?
What are the uses of financial statements?
What are the parts of a financial statement?

UNIT VOCABULARY (if applicable)	STAKEHOLDERS	COMPONENT PERCENTAGE	
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Objectives Content/Skill	Strategies/Tasks	Assessment(s)
Define accounting terms related to financial statements for a service business organized as a proprietorship.	Introduce Key Terms Accounting in the Real World Example Internet Research Activity Read Textbook Present Materials	Teacher Observation/Questioning Peer-evaluation Internet Activities
Identify accounting concept and practices		

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<p>related to preparation of financial statements for a service business organized as a proprietorship.</p> <p>Prepare an income statement for a service business organized as a proprietorship and analyze an income statement using component percentages.</p> <p>Prepare a balance sheet for a service business organized as a proprietorship.</p>	<p>Present Illustrations, Steps, and Callouts</p> <p>End of Lessons Review</p> <p>Terms Review</p> <p>Audit Your Understanding</p> <p>Work Together Guided Practice</p> <p>On Your Own Challenges</p> <p>Aplia Online Working Papers</p> <p>www.aplia.com</p> <p>Web Site: Study Tools</p> <p>www.C21accounting.com</p>	<p>Review Questions</p> <p>Online Working Papers</p> <p>Quizzes</p> <p>Test</p>
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UNIT 8: Recording Adjusting and Closing Entries for a Service Business (10 Days)

Standards

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.

CRP1.- Act as a responsible and contributing citizen and employee
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CPR4- Communicate clearly and effectively and with reason.
CPR5- Consider the environmental, social, and economic impacts of decisions.
CPR6- Demonstrate creativity and innovation.
CPR7- Employ valid and reliable research strategies.
CPR8- Use critical thinking to make sense of problems and persevere in solving them.
CPR9- Model integrity, ethical leadership, and effective management.
CPR10- Plan education and career paths aligned to personal goals.
CPR11- Use technology to enhance productivity.
CPR12- Work productively in teams while using cultural global competence

Essential Questions:

How do you record and adjust closing entries for a service business?

UNIT VOCABULARY (if applicable)	Adjusting entries Permanent accounts	Temporary accounts Closing entries	Post-closing trial balance Accounting cycle
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Objectives Content/Skill	Strategies/Tasks	Assessment(s)
Define accounting terms related to adjusting and closing entries for a service business organized as a proprietorship.	Introduce Key Terms Accounting in the Real World Example Internet Research Activity Read Textbook	Teacher Observation/Questioning Peer-evaluation
Identify accounting concepts and practices related to adjusting and closing entries for a service business organized as a proprietorship.	Present Materials Present Illustrations, Steps, and Callouts End of Lessons Review Terms Review	Internet Activities Review Questions
Recording adjusting entries for a service business organized as a proprietorship.	Audit Your Understanding Work Together Guided Practice	Online Working Papers

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Recording closing entries for a service business organized as a proprietorship. Record closing entries for a service business organized as a proprietorship. Prepare a post-closing trial balance for a service business organized as a proprietorship.	On Your Own Challenges Aplia Online Working Papers www.aplia.com Web Site: Study Tools www.C21accounting.com	Quizzes Test
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UNIT 9: Journalizing Purchase and Cash Payments (10 Days)

Standards

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

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CPR9- Model integrity, ethical leadership, and effective management.
CPR10- Plan education and career paths aligned to personal goals.
CPR11- Use technology to enhance productivity.
CPR12- Work productively in teams while using cultural global competence

Essential Questions:

How do you journalize purchase and cash payments?

UNIT VOCABULARY (if applicable)	Merchandise Merchandising business Retail merchandising business Wholesale merchandising business Corporation Share of stock Capital stock Stockholder Special journal	Cost of merchandise Markup Vendor Purchase on account Purchase journal Special amount column Purchase inventory Terms of sale Cash payments journal Cash discount	Purchase discount General amount column List price Trade discount Contra account Cash short Cash over Purchase return Purchase allowance Debit memorandum
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Objectives Content/Skill	Strategies/Tasks	Assessment(s)
Define accounting terms related to purchases and cash payments for a merchandising business. Identify accounting concepts and practices related to	Introduce Key Terms Accounting in the Real World Example Internet Research Activity Read Textbook	Teacher Observation/Questioning Peer-evaluation

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<p>purchases and cash payments for a merchandising business.</p> <p>Journalize purchases of merchandise using a purchase journal.</p> <p>Journalize cash payments and cash discounts using a cash payments journal.</p> <p>Prepare a petty cash report and journalize the reimbursements of the petty cash fund.</p> <p>Total, prove, and rule a cash payments journal and start a new cash payments journal page.</p> <p>Journalize purchases returns and allowances and other transactions using a general journal.</p>	<p>Present Materials</p> <p>Present Illustrations, Steps, and Callouts</p> <p>End of Lessons Review</p> <p>Terms Review</p> <p>Audit Your Understanding</p> <p>Work Together Guided Practice</p> <p>On Your Own Challenges</p> <p>Aplia Online Working Papers</p> <p>www.aplia.com</p> <p>Web Site: Study Tools</p> <p>www.C21accounting.com</p>	<p>Internet Activities</p> <p>Review Questions</p> <p>Online Working Papers</p> <p>Quizzes</p> <p>Test</p>
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UNIT 10: Journalizing Sales and Cash Receipts Using Special Journals (10 Days)

Standards

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

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CPR6- Demonstrate creativity and innovation.
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CPR8- Use critical thinking to make sense of problems and persevere in solving them.
CPR9- Model integrity, ethical leadership, and effective management.
CPR10- Plan education and career paths aligned to personal goals.
CPR11- Use technology to enhance productivity.
CPR12- Work productively in teams while using cultural global competence

Essential Questions:

How can you journalize sales and cash receipts using special journals?

UNIT VOCABULARY (if applicable)	Customer Sales tax Sales journal Cash sale Credit card sale Point-of-sale (POS) Terminal summary	Batch report Batching out Cash receipts journal Sales discount Sales return Sales allowance Credit memorandum	
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Objectives Content/Skill	Strategies/Tasks	Assessment(s)
Define accounting terms related to sales and cash receipts for a merchandising business. Identify accounting concepts and practices related to sales and cash receipts for a merchandising business.	Introduce Key Terms Accounting in the Real World Example Internet Research Activity Read Textbook Present Materials Present Illustrations, Steps, and Callouts End of Lessons Review	Teacher Observation/Questioning Peer-evaluation Internet Activities Review Questions

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Journalize sales on account using a sales journal. Journalize cash receipts using a cash receipts journal. Record sales returns and allowances using a general journal.	Terms Review Audit Your Understanding Work Together Guided Practice On Your Own Challenges Aplia Online Working Papers www.aplia.com Web Site: Study Tools www.C21accounting.com	Online Working Papers Quizzes Test
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UNIT 11: Posting to a General and Subsidiary Ledgers (10 Days)

Standards

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

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CPR9- Model integrity, ethical leadership, and effective management.
CPR10- Plan education and career paths aligned to personal goals.
CPR11- Use technology to enhance productivity.
CPR12- Work productively in teams while using cultural global competence

Essential Questions:

How do you post to a general and subsidiary ledger?

UNIT VOCABULARY (if applicable)	Subsidiary ledger Accounts payable ledger Accounts receivable ledger	Controlling account Schedule of accounts payable	Schedule of accounts receivable
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Objectives Content/Skill	Strategies/Tasks	Assessment(s)
Define accounting terms related to posting to ledgers. Identify accounting practices related to posting to ledgers. Post separate items from a purchases, cash payments, and general journal to an accounts payable ledger. Post separate item for a sales, cash receipts, and general journal to an accounts receivable ledger.	Introduce Key Terms Accounting in the Real World Example Internet Research Activity Read Textbook Present Materials Present Illustrations, Steps, and Callouts End of Lessons Review Terms Review Audit Your Understanding Work Together Guided Practice	Teacher Observation/Questioning Peer-evaluation Internet Activities Review Questions Online Working Papers

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<p>Post separate items from a cash payments and general journal to a general ledger.</p> <p>Post special journal column totals to a general ledger.</p> <p>Journalize and post correcting entries affecting customer accounts.</p>	<p>On Your Own Challenges Aplia Online Working Papers www.aplia.com Web Site: Study Tools www.C21accounting.com</p>	<p>Quizzes</p> <p>Test</p>
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UNIT 12: Preparing Payroll Records (10 Days)

Standards

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.

CRP1.- Act as a responsible and contributing citizen and employee
CRP2- Apply appropriate academic and technical skills.
CRP3- Attend to personal health and financial well-being.
CPR4- Communicate clearly and effectively and with reason.
CPR5- Consider the environmental, social, and economic impacts of decisions.
CPR6- Demonstrate creativity and innovation.
CPR7- Employ valid and reliable research strategies.
CPR8- Use critical thinking to make sense of problems and persevere in solving them.
CPR9- Model integrity, ethical leadership, and effective management.
CPR10- Plan education and career paths aligned to personal goals.
CPR11- Use technology to enhance productivity.
CPR12- Work productively in teams while using cultural global competence

Essential Questions:

How do you prepare payroll records?

UNIT VOCABULARY (if applicable)	Salary Pay period Payroll Total earnings Payroll taxes	Withholding allowance Social security tax Medicare tax Tax base	Payroll register Net pay Employee earnings record
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Objectives Content/Skill	Strategies/Tasks	Assessment(s)
Define accounting terms related to payroll records. Identify accounting principles related to payroll records.	Introduce Key Terms Accounting in the Real World Example Internet Research Activity Read Textbook Present Materials	Teacher Observation/Questioning Peer-evaluation Internet Activities

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Complete a payroll time card. Calculate payroll taxes. Complete a payroll register and an employee earnings record. Prepare payroll checks.	Present Illustrations, Steps, and Callouts End of Lessons Review Terms Review Audit Your Understanding Work Together Guided Practice On Your Own Challenges Aplia Online Working Papers www.aplia.com Web Site: Study Tools www.C21accounting.com	Review Questions Online Working Papers Quizzes Test
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UNIT 13: Payroll Accounting, Taxes, and Reports (10 Days)

Standards

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.

CRP1.- Act as a responsible and contributing citizen and employee
CRP2- Apply appropriate academic and technical skills.
CRP3- Attend to personal health and financial well-being.
CPR4- Communicate clearly and effectively and with reason.
CPR5- Consider the environmental, social, and economic impacts of decisions.
CPR6- Demonstrate creativity and innovation.
CPR7- Employ valid and reliable research strategies.
CPR8- Use critical thinking to make sense of problems and persevere in solving them.
CPR9- Model integrity, ethical leadership, and effective management.
CPR10- Plan education and career paths aligned to personal goals.
CPR11- Use technology to enhance productivity.
CPR12- Work productively in teams while using cultural global competence

Essential Questions:

How do you use accounting to keep track of payroll, taxes, and create reports for these items?

UNIT VOCABULARY (if applicable)	Federal unemployment tax	State unemployment tax	Lookback period
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Objectives Content/Skill	Strategies/Tasks	Assessment(s)
Define accounting terms related to payroll accounting, taxes, and reports. Identify accounting concepts and practices related to payroll accounting, taxes, and	Introduce Key Terms Accounting in the Real World Example Internet Research Activity Read Textbook Present Materials	Teacher Observation/Questioning Peer-evaluation Internet Activities

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<p>reports.</p> <p>Analyze payroll transactions and record a payroll.</p> <p>Record employer payroll taxes.</p> <p>Prepare selected payroll tax reports.</p> <p>Pay and record withholding and payroll taxes.</p>	<p>Present Illustrations, Steps, and Callouts</p> <p>End of Lessons Review</p> <p>Terms Review</p> <p>Audit Your Understanding</p> <p>Work Together Guided Practice</p> <p>On Your Own Challenges</p> <p>Aplia Online Working Papers</p> <p>www.aplia.com</p> <p>Web Site: Study Tools</p> <p>www.C21accounting.com</p>	<p>Review Questions</p> <p>Online Working Papers</p> <p>Quizzes</p> <p>Test</p>
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UNIT 14: Distribute Dividends and Preparing a Worksheet for a Merchandising Business (10 Days)

Standards

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.

CRP1.- Act as a responsible and contributing citizen and employee
CRP2- Apply appropriate academic and technical skills.
CRP3- Attend to personal health and financial well-being.
CPR4- Communicate clearly and effectively and with reason.
CPR5- Consider the environmental, social, and economic impacts of decisions.
CPR6- Demonstrate creativity and innovation.
CPR7- Employ valid and reliable research strategies.
CPR8- Use critical thinking to make sense of problems and persevere in solving them.
CPR9- Model integrity, ethical leadership, and effective management.
CPR10- Plan education and career paths aligned to personal goals.
CPR11- Use technology to enhance productivity.
CPR12- Work productively in teams while using cultural global competence

Essential Questions:

How do you distribute dividends?
How do you prepare a worksheet for a merchandising business?

UNIT VOCABULARY (if applicable)	Retained earnings Dividends Board of directors Declaring a dividend Merchandise inventory Uncollectible accounts	Allowance method of recording losses from uncollectible accounts Book value Book value of accounts receivable Current assets Plant assets	Depreciations expense Estimated salvage value Straight-line method of depreciation Accumulated depreciation Book value of a plant asset
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Objectives Content/Skill	Strategies/Tasks	Assessment(s)
Define accounting terms related to distributing dividends and preparing a worksheet for a merchandising business. Identify accounting concepts and practices	Introduce Key Terms Accounting in the Real World Example Internet Research Activity Read Textbook	Teacher Observation/Questioning Peer-evaluation Internet Activities

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<p>related to distributing dividends and preparing a worksheet for a merchandising business.</p> <p>Journalize the declaration and payment of a dividend.</p> <p>Begin a work sheet for a merchandising business.</p> <p>Plan work sheet adjustments for merchandise inventory, supplies, prepaid expenses, uncollectible accounts and depreciation.</p> <p>Calculate federal income tax and plan the work sheet adjustment for federal income tax.</p> <p>Complete a worksheet for a merchandising business.</p>	<p>Present Materials</p> <p>Present Illustrations, Steps, and Callouts</p> <p>End of Lessons Review</p> <p>Terms Review</p> <p>Audit Your Understanding</p> <p>Work Together Guided Practice</p> <p>On Your Own Challenges</p> <p>Aplia Online Working Papers</p> <p>www.aplia.com</p> <p>Web Site: Study Tools</p> <p>www.C21accounting.com</p>	<p>Review Questions</p> <p>Online Working Papers</p> <p>Quizzes</p> <p>Test</p>
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UNIT 15: Financial Statements for a Corporation (10 Days)

Standards

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.

CRP1.- Act as a responsible and contributing citizen and employee
CRP2- Apply appropriate academic and technical skills.
CRP3- Attend to personal health and financial well-being.
CPR4- Communicate clearly and effectively and with reason.
CPR5- Consider the environmental, social, and economic impacts of decisions.
CPR6- Demonstrate creativity and innovation.
CPR7- Employ valid and reliable research strategies.
CPR8- Use critical thinking to make sense of problems and persevere in solving them.
CPR9- Model integrity, ethical leadership, and effective management.
CPR10- Plan education and career paths aligned to personal goals.
CPR11- Use technology to enhance productivity.
CPR12- Work productively in teams while using cultural global competence

Essential Questions:

What are the financial statements used for a corporation?

What are the uses of financial statements?

What are the parts of a financial statement?

UNIT VOCABULARY (if applicable)

Net sales
Cost of merchandise sold
Gross profit on sales
Financial ration
Earnings per share

Price-earnings ratio
Statement of stockholders' equity
Par value

Current liabilities
Long-term liabilities
Supporting schedule

Objectives Content/Skill	Strategies/Tasks	Assessment(s)
Define accounting terms related to financial statements for a merchandising business organized as a corporation.	Introduce Key Terms Accounting in the Real World Example Internet Research Activity Read Textbook	Teacher Observation/Questioning
Identify accounting concepts and practices related to financial statements for a merchandising business organized as a	Present Materials Present Illustrations, Steps, and Callouts End of Lessons Review	Peer-evaluation Internet Activities

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<p>corporation.</p> <p>Prepare an income statement for a merchandising business organized as a corporation.</p> <p>Analyze an income statement using component percentages and financial ratios.</p> <p>Prepare a statement of stockholders' equity for a merchandising business organized as a corporation.</p> <p>Prepare a balance sheet for a merchandising business organized as a corporation.</p>	<p>Terms Review</p> <p>Audit Your Understanding</p> <p>Work Together Guided Practice</p> <p>On Your Own Challenges</p> <p>Aplia Online Working Papers</p> <p>www.aplia.com</p> <p>Web Site: Study Tools</p> <p>www.C21accounting.com</p>	<p>Review Questions</p> <p>Online Working Papers</p> <p>Quizzes</p> <p>Test</p>
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UNIT 16: Recording Adjusting and Closing Entries for a Corporation (10 Days)

Standards

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.

CRP1.- Act as a responsible and contributing citizen and employee
 CRP2- Apply appropriate academic and technical skills.
 CRP3- Attend to personal health and financial well-being.
 CPR4- Communicate clearly and effectively and with reason.
 CPR5- Consider the environmental, social, and economic impacts of decisions.
 CPR6- Demonstrate creativity and innovation.
 CPR7- Employ valid and reliable research strategies.
 CPR8- Use critical thinking to make sense of problems and persevere in solving them.
 CPR9- Model integrity, ethical leadership, and effective management.
 CPR10- Plan education and career paths aligned to personal goals.
 CPR11- Use technology to enhance productivity.
 CPR12- Work productively in teams while using cultural global competence

Essential Questions:

How do you record adjusting and closing entries for a corporation?

UNIT VOCABULARY (if applicable)

Objectives Content/Skill	Strategies/Tasks	Assessment(s)
Identify accounting concepts and practices related to adjusting and closing entries for a merchandising business organized as a corporation.	Introduce Key Terms Accounting in the Real World Example Internet Research Activity Read Textbook Present Materials	Teacher Observation/Questioning Peer-evaluation Internet Activities

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<p>Record adjusting entries.</p> <p>Record closing entries for income statement accounts.</p> <p>Record closing entries for dividends.</p> <p>Prepare a post-closing trial balance.</p>	<p>Present Illustrations, Steps, and Callouts</p> <p>End of Lessons Review</p> <p>Terms Review</p> <p>Audit Your Understanding</p> <p>Work Together Guided Practice</p> <p>On Your Own Challenges</p> <p>Aplia Online Working Papers</p> <p>www.aplia.com</p> <p>Web Site: Study Tools</p> <p>www.C21accounting.com</p>	<p>Review Questions</p> <p>Online Working Papers</p> <p>Quizzes</p> <p>Test</p>
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Resources

Text(s):

Century 21 Accounting 9E: General Journal (Green textbook)

ISBN: 0-538-44756-7

Aplia – Online Student Working Papers

Internet/Online Supplemental Activities, etc.

Digital eBook - Accountivities

B.E. Publishing

www.bepublishing.com

Interactive website:

<https://ple.platoweb.com>

Knowledge Matters available at www.knowledgematters.com

Relevant clips from www.youtube.com (varies depending on availability and current topics)

Films, Supplemental Readings, etc.

The [Career Clusters Table](#) describes each of the 16 career clusters and lists the career pathways associated with each cluster.

Kendall, J. S., & Marzano, R J. (2000). Content knowledge: A compendium of standards and benchmarks for K-12 education (3rd ed.). Aurora, CO: Mid-Continental Research for Education and Learning, & Alexandria, VA: Association for Supervision and Curriculum Development.

New Jersey State Department of Education. (1999). Career education and consumer, family, and life skills framework. Trenton, NJ: Author.

Resources Specific to Standard 9.1 21st-Century Life and Career Skills

Partnership for 21st Century Learning. (2009). Framework for 21st century learning. Online: <http://www.21stcenturyskills.org>

Resources Specific to Standard 9.3 Personal Financial Literacy

Carolan, C. A. (2007). The ABCs of credit card finance: Essential facts for students. Trenton, NJ: New Jersey Coalition for Financial Education. Online: http://www.njcfe.org/IFE-ABC_text.html

Jump\$tart Coalition for Personal Financial Literacy. (2007). National standards in K-12 personal finance education: With benchmarks, knowledge

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statements, and glossary (3rd ed.). Online: <http://www.jumpstart.org/guide.html>

Utah State Office of Education. (2004). General financial literacy. Online: <http://www.uen.org/core/core.do?courseNum=520802>

Wisconsin Department of Public Instruction. (2006). Wisconsin's model academic standards for personal financial literacy. Online: <http://dpi.wi.gov/standards/pdf/pfl.pdf>

Resources Specific to Standard 9.3 Career Awareness, Exploration, and Preparation

National Career Development Guidelines. Online: <http://cte.ed.gov/acrn/ncdg.htm>

New Jersey Department of Education. (2005). *N.J.A.C. 6A:8, Standards and assessment for student achievement*. Trenton, NJ: Author. Online: <http://www.nj.gov/education/code/current/title6a/chap8.pdf>

Strategies for Differentiation	
Students Below Target:	Students Meeting or Exceeding Target:
Paired/Group Activity	Role Play
Guided practice	SQ3R
Role Play	Cooperative Learning
QAR	Choice boards
Cooperative Learning	Independent Study
Choice boards	Interest Based Mini Lessons
Tic - Tac - Toe menus	Skill-Based Mini Lessons
Learning Buddies	Tiered Products /Activities
Varied Rubrics	Choice Menus
Mentorships	Advance notice of assignments
Small Group Instruction	Review with study skills and strategies training.
Visual cues found on worksheets	Teach organizational skills
Chunking and grouping of material	Test modifications
Advance notice of assignments	Time extensions
Review with study skills and strategies training.	Tiered Assignments
Teach organizational skills	Independent Study

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Test modifications/time extensions	
Anchoring Activities	