



Accounting Honors

Department of Career and Technical Education

Developed By: Mrs. Vanessa LaValle & Mr. Vincent Vicchiariello

Effective Date: Fall 2022

Scope and Sequence

Month	<u>Units</u>	<u>Activities/Assessments</u>
September	Unit 1: Chapter 1 (4 weeks)	<ul style="list-style-type: none"> ● PE Practice Exercises ● Exercise Problems ● The Adviser: Fraud Detective Assignment ● Find the Fraud-Crack the Case Project ● Accounting Basics Project ● Balance Sheet Project ● Income Statement Project ● Accounting Today Current Events ● Chapter 1 Test
October	Unit 2: Chapter 2 (3.5 weeks)	<ul style="list-style-type: none"> ● PE Practice Exercises ● Exercise Problems ● Cedar Point's Journal Entries Assignment ● Chart of Accounts Project ● Accounting Today Current Events ● Chapter 2 Test
November	Unit 3: Chapter 3 (4 weeks)	<ul style="list-style-type: none"> ● PE Practice Exercises ● Exercise Problems ● Accrual Basis vs. Cash Basis Assignment ● Adjusting your Trial Balance Project ● Accounting Today Current Events ● Chapter 3 Test
December	Unit 4: Chapter 4 (4 weeks)	<ul style="list-style-type: none"> ● PE Practice Exercises ● Exercise Problems ● Case Study Problems ● Financial Statement Research Project ● Accounting Today Current Events ● Chapter 4 Test
January	Unit 5: Chapter 17 (4 weeks)	<ul style="list-style-type: none"> ● PE Practice Exercises ● Exercise Problems ● Case Study Problems ● The Adviser: Selling Sneakers Assignment ● Sustainability Project ● Accounting Today Current Events ● Chapter 17 Test
February	Unit 6: Chapter 18 (3 weeks)	<ul style="list-style-type: none"> ● PE Practice Exercises ● Exercise Problems ● The Adviser: Sweater Weather Assignment ● Creating a Manufacturing Business Project
March	Unit 6: Chapter 18 (1 week) Unit 7: Chapter 19 (3 weeks)	<ul style="list-style-type: none"> ● Accounting Today Current Events ● Chapter 18 Test ● PE Practice Exercises ● Exercise Problems ● The Adviser: The Art of Appreciation Assignment

		<ul style="list-style-type: none"> • Cost Accounting Systems-Job Order Cost for Your Manufacturing Business Project
April	Unit 7: Chapter 19 (1 wees) Unit 8: Chapter 20 (3 weeks)	<ul style="list-style-type: none"> • Accounting Today Current Events • Chapter 19 Test • PE Practice Exercises • Exercise Problems • Case Study Problems
May	Unit 8: Chapter 20 (1 week) Unit 9: Accounting- The Industry (3 weeks)	<ul style="list-style-type: none"> • Accounting Today Current Events • Chapter 20 Test • Where Did You First Learn About Accounting Assignment • Technology in Accounting Project • Accounting Firms Research Project • Think Like An Accountant: Responding to a Crisis Assignment • Accounting Today Current Events
June	Unit 10: Careers in Accounting (3 weeks)	<ul style="list-style-type: none"> • Guess their Salary Activity • Becoming a CPA Project • CPA Profile Project • To Infinity and Beyond: An Accounting Career Research Activity • Career Roleplay Project • Accounting Today Current Events • Final exam

Unit 1

Chapter 1: Introduction to Accounting and Business

Summary and Rationale

Unit 1 introduces students to accounting as the language of business. It discusses what a business is, how it operates, and the role that accounting plays. This unit provides students with insight into the basics of accounting concepts and principles. It discusses essential reporting practices and begins to demonstrate how businesses are able to report their information using financial statements. Additionally, this unit examines business ethics in the accounting field and the outcomes of unethical business practices.

Recommended Pacing

4 weeks

Standards

9.1 Personal Financial Literacy

9.1.12.CFR.4	Demonstrate an understanding of the interrelationships among attitudes, assumptions, and patterns of behavior regarding money, saving, investing, and work across cultures.
9.1.12.FP.2	Explain how an individual's financial values and goals may change across a lifetime and the adjustments to the personal financial plan that may be needed.
9.1.12.FP.5	Evaluate how behavioral bias (e.g., overconfidence, confirmation, recency, loss aversion, etc.) affects decision-making.
9.1.12.FP.6	Evaluate the relationship of familial patterns, cultural traditions, and historical influences on financial practice.
9.1.12.FP.7	Determine how multiple sources of objective, accurate and current financial information affect the prioritization of financial decisions (e.g., print information, prospectus, certified financial planners, internet, sales representatives, etc.)

9.2 Career Awareness, Exploration, and Preparation

9.2.12.CAP.8	Determine job entrance criteria (e.g., education credentials, math/writing/reading comprehension tests, drug tests) used by employers in various industry sectors.
9.2.12.CAP.23	Identify different ways to obtain capital for starting a business.

9.3 Career and Technical Education

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.
9.4 Life Literacies and Key Skills	
9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
9.4.12.CT.2	Explain the potential benefits of collaborating to enhance critical thinking and problem solving (e.g., 1.3E.12profCR3.a).
9.4.12.CT.4	Participate in online strategy and planning sessions for course-based, school-based, or other project and determine the strategies that contribute to effective outcomes.
Interdisciplinary Connections	
Mathematics	
N-Q-A	Reason quantitatively and use units to solve problems.
A-CED-A	Create equations that describe numbers or relationships
A-REI-A	Understand solving equations as a process of reasoning and explain the reasoning
Integration of Technology	
8.1.12.F.1	Evaluate the strengths and limitations of emerging technologies and their impact on educational, career, personal and or social needs.
8.1.12.A.5	Create a report from a relational database consisting of at least two tables and describe the process, and explain the report results.
Instructional Focus	
Enduring Understandings:	Essential Questions:
<ul style="list-style-type: none"> ● Define accounting ● Determine the role of accounting in business 	<ul style="list-style-type: none"> ● What is a service business? ● What is a manufacturing business?

- Define ethics in accounting
- Explain the potential outcomes of a business lacking ethics?
- Identify accounting principles and their roles when businesses report financial information
- Identify accounting concepts

- What does GAAP stand for?
- What does FASB stand for?
- What does IASB stand for?
- What is financial accounting?
- What is managerial accounting?
- What is the cost concept?
- What is the matching concept?
- What is the accounting equation?
- What are the categories within the accounting equation?
- What are examples of financial statements?
- How are financial statements related?
- How do you calculate the ratio of liabilities to owner's equity?

Evidence of Learning (Assessments)

- Do Nows
- Exit Tickets
- PE Practice Exercises
- Exercise Problems
- The Adviser: Fraud Detective Assignment
- Find the Fraud- Crack the Case Project
- Accounting Basics Project
- Balance Sheet Project
- Income Statement Project
- Accounting Today Current Events
- Chapter 1 Test

Objectives (SLO)

Students will know:

- Types of businesses
- The role of accounting in business
- The role of ethics in accounting
- Generally Accepted Accounting Principles
- Accounting concepts
- The accounting equation
- The components of the accounting equation
- Financial statements

Students will be able to:

- Describe the nature of a business and the role of ethics in business
- Define ethics and its role in business
- Differentiate between public and private accounting
- Explain what is meant by generally accepted accounting principles
- Summarize the development of accounting principles and relate them to practice
- State the accounting equation and define each element of the equation
- Describe and illustrate how business transactions can be recorded in terms of the resulting change in the elements of the accounting equation
- Define assets, liabilities, owner's equity
- Describe the financial statements of a proprietorship and explain how they interrelate

- Use the accounting equation as a framework to record transactions
- Prepare an income statement
- Prepare a balance sheet
- Prepare a statement of cash flows
- Prepare a statement of owner's equity
- Describe and illustrate the use of the ratio of liabilities to owner's equity in evaluating a company's financial condition
- Compute the ratio of liabilities to owner's equity

Suggested Resources/Technology Tools

- Accounting by Warren/Reeves/Duchac 26th Edition Textbook
- Cengage Accounting Textbook Online Resources
- Schoology
- Microsoft Excel
- Google Sheets
- Google Docs
- Google Slides
- Accounting Websites: (accounting today, start here go places, accounting coach, etc.)

Modifications

Special Education/IEP/504 - Modifications and accommodations must be aligned to the stated plan and uphold expectations of the plan lawfully. Every student requires a different set of accommodations based upon need. Examples specific to visual arts practice include, but are not limited to:

- Follow individual IEP/504 plans for specific modifications.
- Preferential seating
- Extended/Additional time for assessments
- Behavior management support
- Assignments/resources in electronic and physical format
- Break down assignments with oral directions, written directions, and visuals.
- Provide frequent reminders to stay on task and reinforce on-task behavior
- Provide visual supports
- Partnering/Grouping of students
- Multi-media approach to accommodate various learning styles
- Decrease/Modify number of project requirements
- Teacher/Aide/Para assistance
- Demonstrations of techniques on an individual level
- Show slide presentations to encourage exploration of project ideas

ELL - Teachers identify the modifications that they will use in the unit as related to the needs of their student population. Examples specific to visual arts practice include, but are not limited to:

- Allow the use of Google Translate where appropriate.
- Provide alternate ways for the student to respond (verbal/pictographic answers instead of written)
- Provide model sentence frames and sentence starters for both oral responses and written responses
- Provide additional time to complete assessments and assignments

- Model tasks by giving one or two examples before releasing students to work independently
- Present instructions both verbally and visually
- Simplify written and verbal instructions
- Speak clearly and naturally, and try to enunciate words, especially their ending sounds.
- Provide Visual, Graphic, Interactive, and/or Sensory Supports
- Simplify the language, format, and directions of the assessment
- Allow for alternate seating for proximity to peer helper or teacher as necessary
- When showing videos, use Closed Captioning.
- Support use of student's primary language by translating key words in directions, or key vocabulary terms or giving students opportunities to communicate in their primary language (written or orally)

Gifted and Talented/Enrichment - Utilize differentiation in the areas of acceleration, enrichment, and grouping.

Examples specific to visual arts practice include, but are not limited to:

- Complex, in-depth research assignments
- Independent study where applicable
- Provide a variety of individualized work centers or student choice
- Lead demonstrations for class
- Individual presentation

Career Readiness, Life Literacies, and Key Skills Practices (June 2020)

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

Unit 2

Chapter 2: Analyzing Transactions

Summary and Rationale

Unit 2 focuses on the accounts and transactions that occur during a business's activity. It examines the concept of double-entry accounting using the accounting equation and further introduces the concept of journalizing. In this chapter, journal entries are prepared and posted to the related accounts. These journal entries allow for a trial balance to be created and analyzed using horizontal analysis.

Recommended Pacing

3 weeks

Standards

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9.2 Career Awareness, Exploration, and Preparation

9.2.12.CAP.8	Determine job entrance criteria (e.g., education credentials, math/writing/reading comprehension tests, drug tests) used by employers in various industry sectors.
9.2.12.CAP.23	Identify different ways to obtain capital for starting a business.

9.3 Career and Technical Education

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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.
9.4 Life Literacies and Key Skills	
9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
9.4.12.CT.2	Explain the potential benefits of collaborating to enhance critical thinking and problem solving (e.g., 1.3E.12profCR3.a).
9.4.12.CT.4	Participate in online strategy and planning sessions for course-based, school-based, or other projects and determine the strategies that contribute to effective outcomes.
Interdisciplinary Connections	
Mathematics	
N-Q-A	Reason quantitatively and use units to solve problems.
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Integration of Technology	
8.1.12.F.1	Evaluate the strengths and limitations of emerging technologies and their impact on educational, career, personal and or social needs.
8.1.12.A.5	Create a report from a relational database consisting of at least two tables and describe the process, and explain the report results.
Instructional Focus	
Enduring Understandings:	Essential Questions:
<ul style="list-style-type: none"> Define a t-account 	<ul style="list-style-type: none"> How do you find the balance of an account? What is the normal balance of an account?

- Define journalizing a transaction in accounting
- Explain the relationship between debit and credit in accounting?
- Define double-entry accounting system
- Determine the impact of errors in a business's trial balance
- Examine the use of horizontal analysis

- What is a ledger?
- What is a journal entry?
- What are the rules of debits and credits?
- What is a trial balance?
- What is a chart of accounts?
- What are the steps to journalizing an entry?
- What type of account is unearned revenue?
- What is the drawing account?
- How does your drawing account differ from the capital account?
- What is an example of an asset?
- What is an example of an owner's equity found on your income statement?
- What are the steps to posting a journal entry to the ledger?
- What amounts do you compare when analyzing horizontally?

Evidence of Learning (Assessments)

- Do Nows
- Exit Tickets
- PE Practice Exercises
- Exercise Problems
- Cedar Point's Journal Entries Assignment
- Chart of Accounts Project
- Accounting Today Current Events
- Chapter 2 Test

Objectives (SLO)

Students will know:

- The use of a chart of account in accounting
- Double-entry accounting system
- The purpose of an unadjusted trial balance
- The use of t-accounts
- The purpose of a journal entry
- The impact of errors on a trial balance
- Horizontal analysis

Students will be able to:

- Describe the characteristics of an account and a chart of accounts
- Prepare a chart of accounts
- Demonstrate journalizing transactions using the double-entry accounting system
- Record transactions in t-accounts
- Indicate the normal balance of an account
- Journalize transactions using the rules of debits and credits
- Post journal entries to a standard account
- Post journal entries to a t-account
- Prepare an unadjusted trial balance
- Explain how an unadjusted trial balance can be used to discover errors
- Describe horizontal analysis

- Prepare a horizontal analysis report of a financial statement

Suggested Resources/Technology Tools

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- Cengage Accounting Textbook Online Resources
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- Microsoft Excel
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- Multi-media approach to accommodate various learning styles
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- Present instructions both verbally and visually
- Simplify written and verbal instructions

- Speak clearly and naturally, and try to enunciate words, especially their ending sounds.
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Gifted and Talented/Enrichment - Utilize differentiation in the areas of acceleration, enrichment, and grouping.

Examples specific to visual arts practice include, but are not limited to:

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- Independent study where applicable
- Provide a variety of individualized work centers or student choice
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- Individual presentation

[Career Readiness, Life Literacies, and Key Skills Practices \(June 2020\)](#)

- Act as a responsible and contributing citizen and employee.
- Apply appropriate academic and technical skills.
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- Demonstrate creativity and innovation.
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- Model integrity, ethical leadership, and effective management.
- Plan education and career paths aligned to personal goals.
- Use technology to enhance productivity.
- Work productively in teams while using cultural global competence.

LINKS TO CAREERS:

Unit 3

Chapter 3: The Adjusting Process

Summary and Rationale

Unit 3 is where the accounting basis of the cash and accrual basis are explained. Additional concepts of the revenue recognition concept, matching concept, and accounting period concept are introduced. In this unit, the adjusting process is explored. During the adjusting process, adjusting entries are made for certain accounts. These accounts require adjustments at the end of a fiscal period to ensure information is recorded in the correct periods. These adjusting entries allow for businesses to accurately prepare an adjusted trial balance. Ultimately, this process allows for businesses to accurately report their financial information on financial statements and to users. This unit analyzes the financial statements through vertical analysis.

Recommended Pacing

4 weeks

Standards

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9.3 Career and Technical Education	
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Integration of Technology	
8.1.12.F.1	Evaluate the strengths and limitations of emerging technologies and their impact on educational, career, personal and or social needs.
8.1.12.A.5	Create a report from a relational database consisting of at least two tables and describe the process, and explain the report results.
Instructional Focus	
Enduring Understandings:	Essential Questions:

- Compare the accrual basis and cash basis of accounting
- Determine the reasoning to prepare accruals and deferrals
- Define the impact of not making adjusting entries on your financial information
- Explain how a lack of adjustments impact your trial balance

- What is the accrual basis of accounting?
- What is the cash basis of accounting?
- What is the revenue recognition concept?
- What is the matching concept?
- What are examples of accrued expenses?
- What are examples of accrued revenues?
- What are examples of deferred accounts?
- Is the prepaid expense account a deferral or accrual? How do you know?
- What differentiates a defer from an accrual?
- What accounts are impacted by adjustments?
- How would you explain the adjusting process?
- What is vertical analysis?
- How do you calculate vertical analysis?

Evidence of Learning (Assessments)

- Do Nows
- Exit Tickets
- PE Practice Exercises
- Exercise Problems
- Accrual Basis vs. Cash Basis Assignment
- Adjusting your Trial Balance Project
- Accounting Today Current Events
- Chapter 3 Test

Objectives (SLO)

Students will know:

- The accounting period concept
- Accrual basis of accounting
- Cash basis of accounting
- Revenue recognition concept
- Matching concept
- The adjusting process
- Types of accounts that require adjustments
- Accruals vs deferrals
- Adjusted trial balance
- Vertical analysis

Students will be able to:

- Explain why accrual accounting requires adjusting entries
- List the accounts that do and do not require adjusting entries at the end of the accounting period
- Describe the nature of the adjusting process
- Journalize entries for accounts requiring adjustments
- Determine the effect on the income statement and balance sheet of omitting adjusting entries
- Prepare an adjusted trial balance
- Determine the effect of errors on the equality of the adjusted trial balance
- Describe vertical analysis
- Prepare a vertical analysis report of a financial statement

Suggested Resources/Technology Tools

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- Plan education and career paths aligned to personal goals.
- Use technology to enhance productivity.
- Work productively in teams while using cultural global competence.

LINKS TO CAREERS:

Unit 4

Chapter 4: Completing the Accounting Cycle

Summary and Rationale

In unit 4, the closing process is examined. During the closing process, a business is closing the books for the fiscal period which requires closing entries. This unit explains the flow of accounting information between financial statements and provides an understanding of why it is important to prepare closing entries. This unit explains the closing entries that are required and the impact they make on financial statements. It further explores this by using the end of period worksheet. Like adjusting entries, closing entries are important to reporting financial information accurately to users. Closing entries allow for a post closing trial balance to be created and for financial statement analysis. This unit also provides a full overview of the accounting cycle.

Recommended Pacing

4 weeks

Standards

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9.3 Career and Technical Education	
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.
9.4 Life Literacies and Key Skills	
9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
9.4.12.CT.2	Explain the potential benefits of collaborating to enhance critical thinking and problem solving (e.g., 1.3E.12profCR3.a).
9.4.12.CT.4	Participate in online strategy and planning sessions for course-based, school-based, or other projects and determine the strategies that contribute to effective outcomes.
Interdisciplinary Connections	
Mathematics	
N-Q-A	Reason quantitatively and use units to solve problems.
A-CED-A	Create equations that describe numbers or relationships
A-REI-A	Understand solving equations as a process of reasoning and explain the reasoning
Integration of Technology	
8.1.12.F.1	Evaluate the strengths and limitations of emerging technologies and their impact on educational, career, personal and or social needs.
8.1.12.A.5	Create a report from a relational database consisting of at least two tables and describe the process, and explain the report results.
Instructional Focus	
Enduring Understandings:	Essential Questions:

- Define the closing process
- Explain the meaning of to “close the books”
- Explain the need of a business to close the books
- Define the current ratio
- Examine the impact of the current ratio on financial information analysis
- Identify the steps within the accounting cycle

- What is an end of period worksheet?
- What is a closing entry?
- What is a clearing account?
- What are examples of accounts that require closing entries?
- What is liquidity?
- What is the income summary account?
- What is the income summary account’s role in the closing process?
- What is working capital?
- What is the current ratio?
How do you calculate the current ratio?
- What are the steps in the accounting cycle?

Evidence of Learning (Assessments)

- Do Nows
- Exit Tickets
- PE Practice Exercises
- Exercise Problems
- Case Study Problems
- Financial Statement Research Project
- Accounting Today Current Events
- Chapter 4 Test

Objectives (SLO)

Students will know:

- The flow and relationship of accounting information on financial statements
- The components and classes on the balance sheet
- The components and classes on the income statement
- The components and classes on the statement of owner’s equity
- The closing process
- Post closing trial balance
- The accounting cycle

Students will be able to:

- Describe the flow of accounting information from the unadjusted trial balance into the adjusted trial balance and financial statements
- Describe how the unadjusted trial balance accounts are affected by adjustments
- Prepare financial statements from adjusted account balances
- Analyze an income statement, balance sheet, and statement of owner’s equity
- Indicate how accounts would be reported on a classified balance sheet
- Prepare closing entries
- Determine the accounts that require closing entries
- Describe the accounting cycle
- List the steps in the accounting cycle

Suggested Resources/Technology Tools

- Accounting by Warren/Reeves/Duchac 26th Edition Textbook
- Cengage Accounting Textbook Online Resources
- Schoology
- Microsoft Excel
- Google Sheets
- Google Docs
- Google Slides
- Accounting Websites: (accounting today, start here go places, accounting coach, etc.)

Modifications

Special Education/IEP/504 - Modifications and accommodations must be aligned to the stated plan and uphold expectations of the plan lawfully. Every student requires a different set of accommodations based upon need. Examples specific to visual arts practice include, but are not limited to:

- Follow individual IEP/504 plans for specific modifications.
- Preferential seating
- Extended/Additional time for assessments
- Behavior management support
- Assignments/resources in electronic and physical format
- Break down assignments with oral directions, written directions, and visuals.
- Provide frequent reminders to stay on task and reinforce on-task behavior
- Provide visual supports
- Partnering/Grouping of students
- Multi-media approach to accommodate various learning styles
- Decrease/Modify number of project requirements
- Teacher/Aide/Para assistance
- Demonstrations of techniques on an individual level
- Show slide presentations to encourage exploration of project ideas

ELL - Teachers identify the modifications that they will use in the unit as related to the needs of their student population. Examples specific to visual arts practice include, but are not limited to:

- Allow the use of Google Translate where appropriate.
- Provide alternate ways for the student to respond (verbal/pictographic answers instead of written)
- Provide model sentence frames and sentence starters for both oral responses and written responses
- Provide additional time to complete assessments and assignments
- Model tasks by giving one or two examples before releasing students to work independently
- Present instructions both verbally and visually
- Simplify written and verbal instructions
- Speak clearly and naturally, and try to enunciate words, especially their ending sounds.
- Provide Visual, Graphic, Interactive, and/or Sensory Supports
- Simplify the language, format, and directions of the assessment
- Allow for alternate seating for proximity to peer helper or teacher as necessary
- When showing videos, use Closed Captioning.
- Support use of student's primary language by translating key words in directions, or key vocabulary terms or giving students opportunities to communicate in their primary language (written or orally)

Gifted and Talented/Enrichment - Utilize differentiation in the areas of acceleration, enrichment, and grouping. Examples specific to visual arts practice include, but are not limited to:

- Complex, in-depth research assignments
- Independent study where applicable
- Provide a variety of individualized work centers or student choice
- Lead demonstrations for class
- Individual presentation

Career Readiness, Life Literacies, and Key Skills Practices (June 2020)

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

LINKS TO CAREERS:

Unit 5

Chapter 17: Financial Statement Analysis

Summary and Rationale

Unit 5 discusses the analysis of financial statements. This unit is an in depth examination of the financial statements that have been learned about in previous units. This unit takes previous skills and knowledge and applies it in a practical way when examining financial statements. It explores components of each financial statement and essential ratios used to analyze the statements further. These ratios are used to determine liquidity, solvency, and financial position of a business. Additionally, these analysis methods require comparison of various financial information components. These methods can then further be applied when analyzing a specific company or business.

Recommended Pacing

4 weeks

Standards

9.1 Personal Financial Literacy

9.1.12.CFR.4	Demonstrate an understanding of the interrelationships among attitudes, assumptions, and patterns of behavior regarding money, saving, investing, and work across cultures.
9.1.12.FP.2	Explain how an individual's financial values and goals may change across a lifetime and the adjustments to the personal financial plan that may be needed.
9.1.12.FP.5	Evaluate how behavioral bias (e.g., overconfidence, confirmation, recency, loss aversion, etc.) affects decision-making.
9.1.12.FP.6	Evaluate the relationship of familial patterns, cultural traditions, and historical influences on financial practice.
9.1.12.FP.7	Determine how multiple sources of objective, accurate and current financial information affect the prioritization of financial decisions (e.g., print information, prospectus, certified financial planners, internet, sales representatives, etc.)

9.2 Career Awareness, Exploration, and Preparation

9.2.12.CAP.8	Determine job entrance criteria (e.g., education credentials, math/writing/reading comprehension tests, drug tests) used by employers in various industry sectors.
9.2.12.CAP.23	Identify different ways to obtain capital for starting a business.

9.3 Career and Technical Education

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.
9.4 Life Literacies and Key Skills	
9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
9.4.12.CT.2	Explain the potential benefits of collaborating to enhance critical thinking and problem solving (e.g., 1.3E.12profCR3.a).
9.4.12.CT.4	Participate in online strategy and planning sessions for course-based, school-based, or other projects and determine the strategies that contribute to effective outcomes.
Interdisciplinary Connections	
Mathematics	
N-Q-A	Reason quantitatively and use units to solve problems.
A-CED-A	Create equations that describe numbers or relationships
A-REI-A	Understand solving equations as a process of reasoning and explain the reasoning
Integration of Technology	
8.1.12.F.1	Evaluate the strengths and limitations of emerging technologies and their impact on educational, career, personal and or social needs.
8.1.12.A.5	Create a report from a relational database consisting of at least two tables and describe the process, and explain the report results.
Instructional Focus	
Enduring Understandings:	Essential Questions:
<ul style="list-style-type: none"> ● Define common-size financial statements ● Identify how financial analysis assists in determining the profitability of a business 	<ul style="list-style-type: none"> ● What is horizontal analysis? ● What is vertical analysis? ● What are common-sized statements?

- Identify how financial analysis assists in determining the liquidity of a business
- Identify how financial analysis assists in determining the solvency of a business
- Determine the methods that can be used to analyze financial statements of a business
- Identify how financial statement analysis determines the financial position of a business

- What is liquidity?
- What is solvency?
- What is working capital?
- How do you calculate the current ratio?
- How do you calculate the quick ratio?
- What is accounts receivable turnover?
- How do you calculate accounts receivable turnover?
- How do you calculate the number of days sales in receivables?
- What is inventory turnover?
- How do you calculate inventory turnover?
- How do you calculate the number of days sales in inventory?
- How do you calculate the fixed assets to long-term liability ratio?
- How do you calculate the liabilities to stockholders' equity ratio?
- How do you calculate the sales to assets ratio?
- What does the sales to assets ratio analyze?
- What does the rate earned on assets measure?
- What does the rate earned on stockholders' equity measure?

Evidence of Learning (Assessments)

- Do Nows
- Exit Tickets
- PE Practice Exercises
- Exercise Problems
- PE Practice Exercises
- Exercise Problems
- Case Study Problems
- The Adviser: Selling Sneakers Assignment
- Sustainability Project
- Accounting Today Current Events
- Chapter 17 Test

Objectives (SLO)

Students will know:

- Financial analysis ratios
- Financial analysis techniques and methods
- Vertical analysis of a company
- Horizontal analysis of a company
- Ways to interpret financial data for a business to improve profitability
- Ways to assess solvency of a business

Students will be able to:

- Describe basic financial statement analytical methods
- Prepare a vertical analysis of a company's financial statements
- Prepare a horizontal analysis of a company's financial statements
- Prepared common-sized financial statements
- Use financial statement analysis to assess the solvency of a business

- Determine working capital
- Compute and interpret the current and quick ratio
- Compute and interpret the accounts receivable turnover
- Compute and interpret inventory turnover
- Compute and interpret fixed asset to long term liability ratio
- Compute and interpret liability to stockholders' equity
- Use financial statement analysis to assess the profitability of a business
- Compute and interpret sales to asset ratio
- Compute and interpret rate earned on total assets
- Compute and interpret rate earned on stockholders' equity
- Describe the elements of a corporate annual report
- Interpret financial data for a company

Suggested Resources/Technology Tools

- Accounting by Warren/Reeves/Duchac 26th Edition Textbook
- Cengage Accounting Textbook Online Resources
- Schoology
- Microsoft Excel
- Google Sheets
- Google Docs
- Google Slides
- Accounting Websites: (accounting today, start here go places, accounting coach, etc.)

Modifications

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- Extended/Additional time for assessments
- Behavior management support
- Assignments/resources in electronic and physical format
- Break down assignments with oral directions, written directions, and visuals.
- Provide frequent reminders to stay on task and reinforce on-task behavior
- Provide visual supports
- Partnering/Grouping of students
- Multi-media approach to accommodate various learning styles
- Decrease/Modify number of project requirements
- Teacher/Aide/Para assistance
- Demonstrations of techniques on an individual level
- Show slide presentations to encourage exploration of project ideas

ELL - Teachers identify the modifications that they will use in the unit as related to the needs of their student

population. Examples specific to visual arts practice include, but are not limited to:

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- Provide alternate ways for the student to respond (verbal/pictographic answers instead of written)
- Provide model sentence frames and sentence starters for both oral responses and written responses
- Provide additional time to complete assessments and assignments
- Model tasks by giving one or two examples before releasing students to work independently
- Present instructions both verbally and visually
- Simplify written and verbal instructions
- Speak clearly and naturally, and try to enunciate words, especially their ending sounds.
- Provide Visual, Graphic, Interactive, and/or Sensory Supports
- Simplify the language, format, and directions of the assessment
- Allow for alternate seating for proximity to peer helper or teacher as necessary
- When showing videos, use Closed Captioning.
- Support use of student's primary language by translating key words in directions, or key vocabulary terms or giving students opportunities to communicate in their primary language (written or orally)

Gifted and Talented/Enrichment - Utilize differentiation in the areas of acceleration, enrichment, and grouping.

Examples specific to visual arts practice include, but are not limited to:

- Complex, in-depth research assignments
- Independent study where applicable
- Provide a variety of individualized work centers or student choice
- Lead demonstrations for class
- Individual presentation

[Career Readiness, Life Literacies, and Key Skills Practices \(June 2020\)](#)

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

LINKS TO CAREERS:

Unit 6

Chapter 18: Managerial Accounting Concepts and Principles

Summary and Rationale

Unit 6 is an introduction to managerial accounting. In this unit, concepts and ideas about managerial accounting will be presented. Managerial accounting will also be compared to financial accounting to show the benefits of using each accounting type. It also provides an idea of the different ways accounting information is used. This unit presents the organization and flow of management within a company and further begins to examine managerial accounting from a manufacturing business perspective. In this unit, manufacturing operations, costs, and processes are explored. This unit explains the uses of managerial accounting and its financial statements.

Recommended Pacing

4 weeks

Standards

9.1 Personal Financial Literacy

9.1.12.CFR.4	Demonstrate an understanding of the interrelationships among attitudes, assumptions, and patterns of behavior regarding money, saving, investing, and work across cultures.
9.1.12.FP.2	Explain how an individual's financial values and goals may change across a lifetime and the adjustments to the personal financial plan that may be needed.
9.1.12.FP.5	Evaluate how behavioral bias (e.g., overconfidence, confirmation, recency, loss aversion, etc.) affects decision-making.
9.1.12.FP.6	Evaluate the relationship of familial patterns, cultural traditions, and historical influences on financial practice.
9.1.12.FP.7	Determine how multiple sources of objective, accurate and current financial information affect the prioritization of financial decisions (e.g., print information, prospectus, certified financial planners, internet, sales representatives, etc.)

9.2 Career Awareness, Exploration, and Preparation

9.2.12.CAP.8	Determine job entrance criteria (e.g., education credentials, math/writing/reading comprehension tests, drug tests) used by employers in various industry sectors.
9.2.12.CAP.23	Identify different ways to obtain capital for starting a business.

9.3 Career and Technical Education

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.
9.4 Life Literacies and Key Skills	
9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
9.4.12.CT.2	Explain the potential benefits of collaborating to enhance critical thinking and problem solving (e.g., 1.3E.12profCR3.a).
9.4.12.CT.4	Participate in online strategy and planning sessions for course-based, school-based, or other projects and determine the strategies that contribute to effective outcomes.
Interdisciplinary Connections	
Mathematics	
N-Q-A	Reason quantitatively and use units to solve problems.
A-CED-A	Create equations that describe numbers or relationships
A-REI-A	Understand solving equations as a process of reasoning and explain the reasoning
Integration of Technology	
8.1.12.F.1	Evaluate the strengths and limitations of emerging technologies and their impact on educational, career, personal and or social needs.
8.1.12.A.5	Create a report from a relational database consisting of at least two tables and describe the process, and explain the report results.
Instructional Focus	
Enduring Understandings:	Essential Questions:
<ul style="list-style-type: none"> Determine the role of managerial accounting in business 	<ul style="list-style-type: none"> What is managerial accounting? What is the role of a controller? Where does a controller fall in the organization chart?

- Identify the importance of managerial accounting in business
- Compare managerial accounting to financial accounting
- Define the reporting type within managerial accounting
- Determine the uses of managerial accounting in a business

- What is the management process?
- What are examples of direct costs?
- What are examples of indirect costs?
- What are direct material costs?
- What are direct labor costs?
- What are factory overhead costs?
- What are prime costs?
- What are conversion costs?
- What are product costs?
- What are examples of product costs?
- What are period costs?
- What are examples of period costs?
- How do product costs and period costs compare?
- What are the components of a manufacturing business's balance sheet?
- What are the components of a manufacturing business's income statement?
- What is the flow of manufacturing costs?
- Who are the users of managerial accounting?

Evidence of Learning (Assessments)

- Do Nows
- Exit Tickets
- PE Practice Exercises
- Exercise Problems
- The Adviser: Sweater Weather Assignment
- Creating a Manufacturing Business Project
- Accounting Today Current Events
- Chapter 18 Test

Objectives (SLO)

Students will know:

- The role of managerial accounting in business
- The management reports within managerial accounting
- The differences between financial and managerial accounting
- The management process
- The costs associated with a manufacturing business
- The categorization of costs for a manufacturing company/business
- Product costs vs period costs
- Prime costs vs conversion costs
- Balance sheet for a manufacturing business
- Income statement for a manufacturing business
- Uses of managerial accounting

Students will be able to:

- Describe managerial accounting and the role of managerial accounting in a business
- Compare managerial accounting and financial accounting
- Describe the role of the management accountant in the organization
- Illustrate the role of managerial accounting in the management process
- Describe a cost object
- Classify a cost as a direct or indirect cost
- Define direct material costs
- Define direct labor costs
- Define factory overhead costs
- Identify prime and conversion costs

- Identify product costs and period costs
- Describe materials inventory
- Describe work in process inventory
- Prepare a statement of cost of goods manufactured
- Prepare an income statement for a manufacturing company
- Prepare a balance sheet for a manufacturing company

Suggested Resources/Technology Tools

- Accounting by Warren/Reeves/Duchac 26th Edition Textbook
- Cengage Accounting Textbook Online Resources
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- Demonstrations of techniques on an individual level
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- Provide additional time to complete assessments and assignments
- Model tasks by giving one or two examples before releasing students to work independently
- Present instructions both verbally and visually
- Simplify written and verbal instructions

- Speak clearly and naturally, and try to enunciate words, especially their ending sounds.
- Provide Visual, Graphic, Interactive, and/or Sensory Supports
- Simplify the language, format, and directions of the assessment
- Allow for alternate seating for proximity to peer helper or teacher as necessary
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[Career Readiness, Life Literacies, and Key Skills Practices \(June 2020\)](#)

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- Communicate clearly and effectively and with reason.
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- Demonstrate creativity and innovation.
- Employ valid and reliable research strategies.
- Utilize critical thinking to make sense of problems and persevere in solving them.
- Model integrity, ethical leadership, and effective management.
- Plan education and career paths aligned to personal goals.
- Use technology to enhance productivity.
- Work productively in teams while using cultural global competence.

LINKS TO CAREERS:

Unit 7

Chapter 19: Job Order Costing

Summary and Rationale

In unit 7, students will learn about the cost accounting system of job order costing. This unit examines job order costing for a manufacturing business and explores the processes within the system. Within a job order cost system, manufacturing costs are recorded by jobs. The manufacturing flow follows materials inventory, work in process, finished goods, and cost of goods sold. Each of these areas requires examination of activity to record journal entries. This unit provides an overview of the job order costing system and how it works within a manufacturing business.

Recommended Pacing

4 weeks

Standards

9.1 Personal Financial Literacy

9.1.12.CFR.4	Demonstrate an understanding of the interrelationships among attitudes, assumptions, and patterns of behavior regarding money, saving, investing, and work across cultures.
9.1.12.FP.2	Explain how an individual's financial values and goals may change across a lifetime and the adjustments to the personal financial plan that may be needed.
9.1.12.FP.5	Evaluate how behavioral bias (e.g., overconfidence, confirmation, recency, loss aversion, etc.) affects decision-making.
9.1.12.FP.6	Evaluate the relationship of familial patterns, cultural traditions, and historical influences on financial practice.
9.1.12.FP.7	Determine how multiple sources of objective, accurate and current financial information affect the prioritization of financial decisions (e.g., print information, prospectus, certified financial planners, internet, sales representatives, etc.)

9.2 Career Awareness, Exploration, and Preparation

9.2.12.CAP.8	Determine job entrance criteria (e.g., education credentials, math/writing/reading comprehension tests, drug tests) used by employers in various industry sectors.
9.2.12.CAP.23	Identify different ways to obtain capital for starting a business.

9.3 Career and Technical Education

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.
9.4 Life Literacies and Key Skills	
9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
9.4.12.CT.2	Explain the potential benefits of collaborating to enhance critical thinking and problem solving (e.g., 1.3E.12profCR3.a).
9.4.12.CT.4	Participate in online strategy and planning sessions for course-based, school-based, or other projects and determine the strategies that contribute to effective outcomes.
Interdisciplinary Connections	
Mathematics	
N-Q-A	Reason quantitatively and use units to solve problems.
A-CED-A	Create equations that describe numbers or relationships
A-REI-A	Understand solving equations as a process of reasoning and explain the reasoning
Integration of Technology	
8.1.12.F.1	Evaluate the strengths and limitations of emerging technologies and their impact on educational, career, personal and or social needs.
8.1.12.A.5	Create a report from a relational database consisting of at least two tables and describe the process, and explain the report results.
Instructional Focus	
Enduring Understandings:	Essential Questions:
<ul style="list-style-type: none"> ● Define a job order cost system ● Determine the benefits of a job order cost system to a manufacturing business 	<ul style="list-style-type: none"> ● How do a job order cost system and process cost system compare? ● What is the flow of manufacturing costs?

- Determine the uses of a job order cost system for a service business
- Define cost accounting systems

- What are examples of subsidiary ledgers in materials inventory?
- What is a control account?
- What is a subsidiary ledger?
- What are examples of subsidiary ledgers in work in process inventory?
- What are examples of subsidiary ledgers in finished goods inventory?
- What is the flow of costs and material information?
- What is a receiving report?
- What is the flow of costs and labor information?
- What is the use of time tickets?
- What is cost allocation?
- What is an activity base?
- How do you calculate the predetermined factory overhead rate?
- What is the use of the predetermined factory overhead rate?
- How do you apply factory overhead to work in process?
- How do you determine if factory overhead is overapplied or underapplied?
- What is the process to dispose of factory overhead balance?
- What is the finished goods ledger?

Evidence of Learning (Assessments)

- Do Nows
- Exit Tickets
- PE Practice Exercises
- Exercise Problems
- The Adviser: The Art of Appreciation Assignment
- Cost Accounting Systems-Job Order Cost for Your Manufacturing Business Project
- Chapter 19 Test

Objectives (SLO)

Students will know:

- Cost accounting systems
- Job order cost systems
- Job order cost systems for a manufacturing business
- The role of materials in job order cost systems
- The role of factory labor in job order cost systems
- The role of factory overhead in job order cost systems
- The cost flows
- The use of job order costing for business decision making

Students will be able to:

- Explain cost accounting systems used by manufacturing businesses
- Describe a cost accounting system
- Describe a job order cost system
- Describe a process cost system
- Define control account and subsidiary ledger
- Illustrate the flow of materials and how materials costs are assigned
- Prepare the journal entry to record materials in production

- The impact of job order costing in business practices

- Explain how factory labor is used in production
- Prepare the journal entry to record factory labor used in production
- Explain how factory overhead costs are accumulated and assigned
- Compute the predetermined overhead rate
- Illustrate how costs are accumulated for work in process and finished goods
- Describe and illustrate the flow of costs
- Describe the use of job order cost information for decision making

Suggested Resources/Technology Tools

- Accounting by Warren/Reeves/Duchac 26th Edition Textbook
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- Google Docs
- Google Slides
- Accounting Websites: (accounting today, start here go places, accounting coach, etc.)

Modifications

Special Education/IEP/504 - Modifications and accommodations must be aligned to the stated plan and uphold expectations of the plan lawfully. Every student requires a different set of accommodations based upon need. Examples specific to visual arts practice include, but are not limited to:

- Follow individual IEP/504 plans for specific modifications.
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- Extended/Additional time for assessments
- Behavior management support
- Assignments/resources in electronic and physical format
- Break down assignments with oral directions, written directions, and visuals.
- Provide frequent reminders to stay on task and reinforce on-task behavior
- Provide visual supports
- Partnering/Grouping of students
- Multi-media approach to accommodate various learning styles
- Decrease/Modify number of project requirements
- Teacher/Aide/Para assistance
- Demonstrations of techniques on an individual level
- Show slide presentations to encourage exploration of project ideas

ELL - Teachers identify the modifications that they will use in the unit as related to the needs of their student population. Examples specific to visual arts practice include, but are not limited to:

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- Provide alternate ways for the student to respond (verbal/pictographic answers instead of written)
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- Provide additional time to complete assessments and assignments
- Model tasks by giving one or two examples before releasing students to work independently
- Present instructions both verbally and visually
- Simplify written and verbal instructions
- Speak clearly and naturally, and try to enunciate words, especially their ending sounds.
- Provide Visual, Graphic, Interactive, and/or Sensory Supports
- Simplify the language, format, and directions of the assessment
- Allow for alternate seating for proximity to peer helper or teacher as necessary
- When showing videos, use Closed Captioning.
- Support use of student’s primary language by translating key words in directions, or key vocabulary terms or giving students opportunities to communicate in their primary language (written or orally)

Gifted and Talented/Enrichment - Utilize differentiation in the areas of acceleration, enrichment, and grouping.

Examples specific to visual arts practice include, but are not limited to:

- Complex, in-depth research assignments
- Independent study where applicable
- Provide a variety of individualized work centers or student choice
- Lead demonstrations for class
- Individual presentation

[Career Readiness, Life Literacies, and Key Skills Practices \(June 2020\)](#)

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

LINKS TO CAREERS:

Unit 8

Chapter 20: Process Cost Systems

Summary and Rationale

Unit 8 is where the cost accounting system of process cost is examined. In this unit, process cost systems are explored further by looking at a process manufacturer. A process cost system differs from a job order cost system. The physical flows for a process manufactured is illustrated and the steps required to prepare a cost of production report is demonstrated. The importance of this cost accounting system to a manufacturing business is explored and the impact on decision making is explained.

Recommended Pacing

3 weeks

Standards

9.1 Personal Financial Literacy

9.1.12.CFR.4	Demonstrate an understanding of the interrelationships among attitudes, assumptions, and patterns of behavior regarding money, saving, investing, and work across cultures.
9.1.12.FP.2	Explain how an individual's financial values and goals may change across a lifetime and the adjustments to the personal financial plan that may be needed.
9.1.12.FP.5	Evaluate how behavioral bias (e.g., overconfidence, confirmation, recency, loss aversion, etc.) affects decision-making.
9.1.12.FP.6	Evaluate the relationship of familial patterns, cultural traditions, and historical influences on financial practice.
9.1.12.FP.7	Determine how multiple sources of objective, accurate and current financial information affect the prioritization of financial decisions (e.g., print information, prospectus, certified financial planners, internet, sales representatives, etc.)

9.2 Career Awareness, Exploration, and Preparation

9.2.12.CAP.8	Determine job entrance criteria (e.g., education credentials, math/writing/reading comprehension tests, drug tests) used by employers in various industry sectors.
9.2.12.CAP.23	Identify different ways to obtain capital for starting a business.

9.3 Career and Technical Education

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.
9.4 Life Literacies and Key Skills	
9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
9.4.12.CT.2	Explain the potential benefits of collaborating to enhance critical thinking and problem solving (e.g., 1.3E.12profCR3.a).
9.4.12.CT.4	Participate in online strategy and planning sessions for course-based, school-based, or other projects and determine the strategies that contribute to effective outcomes.
Interdisciplinary Connections	
Mathematics	
N-Q-A	Reason quantitatively and use units to solve problems.
A-CED-A	Create equations that describe numbers or relationships
A-REI-A	Understand solving equations as a process of reasoning and explain the reasoning
Integration of Technology	
8.1.12.F.1	Evaluate the strengths and limitations of emerging technologies and their impact on educational, career, personal and or social needs.
8.1.12.A.5	Create a report from a relational database consisting of at least two tables and describe the process, and explain the report results.
Instructional Focus	
Enduring Understandings:	Essential Questions:
<ul style="list-style-type: none"> ● Define a process cost system? ● Determine why a process cost system beneficial to a manufacturing business 	<ul style="list-style-type: none"> ● How would you compare cost accounting systems? ● What is a cost of production report? ● What is just in time processing?

- Explain the benefits of a process cost reports when making business decisions
- Define cost accounting systems

- What are the steps to create a cost of production report?
- What is a process manufacturer?
- What is the physical flow of a process manufacturer?
How do you calculate the equivalent units of production?
- What are conversion units?
- How do you calculate the cost per equivalent unit?
- How do you allocate costs for partially completed units?
- What are the journal entries that must be made for a process cost system?
- What accounts are impacted by these journal entries?

Evidence of Learning (Assessments)

- Do Nows
- Exit Tickets
- PE Practice Exercises
- Exercise Problems
- Case Study Problems
- Process Manufacturer Flowchart Project
- Chapter 20 Test

Objectives (SLO)

Students will know:

- Cost accounting systems
- Process cost systems
- Process cost systems for a manufacturing business
- The cost flow for a process manufacturer
- Steps to create a cost of production report
- The role of a cost of production report for business decision making
- Just in time processing

Students will be able to:

- Describe process cost system
- Identify the characteristics of a process manufacturer
- Compare and contrast the job order cost system and process cost system
- Illustrate the physical and cost flows of a process manufacturer
- Prepare a cost of production report
- Journalize entries for transactions using a process cost system
- Summarize cost flows in t-account form
- Compute ending inventory balances
- Prepare and evaluate a report showing the change in costs per unit by cost category for periods
- Identify the characteristics of just-in-time process

Suggested Resources/Technology Tools

- Accounting by Warren/Reeves/Duchac 26th Edition Textbook
- Cengage Accounting Textbook Online Resources
- Schoology
- Microsoft Excel
- Google Sheets

- Google Docs
- Google Slides
- Accounting Websites: (accounting today, start here go places, accounting coach, etc.)

Modifications

Special Education/IEP/504 - Modifications and accommodations must be aligned to the stated plan and uphold expectations of the plan lawfully. Every student requires a different set of accommodations based upon need. Examples specific to visual arts practice include, but are not limited to:

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- Partnering/Grouping of students
- Multi-media approach to accommodate various learning styles
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- Teacher/Aide/Para assistance
- Demonstrations of techniques on an individual level
- Show slide presentations to encourage exploration of project ideas

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- Support use of student's primary language by translating key words in directions, or key vocabulary terms or giving students opportunities to communicate in their primary language (written or orally)

Gifted and Talented/Enrichment - Utilize differentiation in the areas of acceleration, enrichment, and grouping. Examples specific to visual arts practice include, but are not limited to:

- Complex, in-depth research assignments
- Independent study where applicable
- Provide a variety of individualized work centers or student choice
- Lead demonstrations for class
- Individual presentation

Career Readiness, Life Literacies, and Key Skills Practices (June 2020)

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

LINKS TO CAREERS:

Unit 9

Accounting - The Industry

Summary and Rationale

In unit 9, the accounting world and financial industry is explored by students. This unit takes a look at accounting from a different perspective, as it is looking more at the industry and standards rather than the skills and technical practices. In this unit, students will be exploring different accounting pathways and accounting as a profession. This unit will be a foundation to exploring potential careers in accounting.

Recommended Pacing

3 weeks

Standards

9.1 Personal Financial Literacy

9.1.12.CFR.4	Demonstrate an understanding of the interrelationships among attitudes, assumptions, and patterns of behavior regarding money, saving, investing, and work across cultures.
9.1.12.FP.2	Explain how an individual's financial values and goals may change across a lifetime and the adjustments to the personal financial plan that may be needed.
9.1.12.FP.5	Evaluate how behavioral bias (e.g., overconfidence, confirmation, recency, loss aversion, etc.) affects decision-making.
9.1.12.FP.6	Evaluate the relationship of familial patterns, cultural traditions, and historical influences on financial practice.

9.2 Career Awareness, Exploration, and Preparation

9.2.12.CAP.4	Evaluate different careers and develop various plans (e.g., costs of public, private, training schools) and timetables for achieving them, including educational/training requirements, costs, loans, and debt repayment.
9.2.12.CAP.6	Identify transferable skills in career choices and design alternative career plans based on those skills.
9.2.12.CAP.7	Use online resources to examine licensing, certification, and credentialing requirements at the local, state, and national levels to maintain compliance with industry requirements in areas of career interest.
9.2.12.CAP.8	Determine job entrance criteria (e.g., education credentials, math/writing/reading comprehension

	tests, drug tests) used by employers in various industry sectors.
9.2.12.CAP.23	Identify different ways to obtain capital for starting a business.
9.3 Career and Technical Education	
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.
9.4 Life Literacies and Key Skills	
9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
9.4.12.CT.1	Identify problem-solving strategies used in the development of an innovative product or practice
9.4.12.CT.2	Explain the potential benefits of collaborating to enhance critical thinking and problem solving (e.g., 1.3E.12profCR3.a).
9.4.12.CT.4	Participate in online strategy and planning sessions for course-based, school-based, or other projects and determine the strategies that contribute to effective outcomes.
Interdisciplinary Connections	
Mathematics	
N-Q-A	Reason quantitatively and use units to solve problems.
A-REI-A	Understand solving equations as a process of reasoning and explain the reasoning
Integration of Technology	
8.1.12.F.1	Evaluate the strengths and limitations of emerging technologies and their impact on educational, career, personal and or social needs.
8.1.12.A.5	Create a report from a relational database consisting of at least two tables and describe the process, and explain the report results.

Instructional Focus

Instructional Focus	
Enduring Understandings:	Essential Questions:
<ul style="list-style-type: none"> ● Determine the role of private accounting within a company or business ● Explain why a company employs a public accounting firm to assist with accounting processes ● Determine role of accounting in the financial industry 	<ul style="list-style-type: none"> ● What is public accounting? ● What is private accounting? ● How does public accounting compare to private accounting? ● What are examples of companies that are considered public accounting firms? ● What kinds of jobs are available at a public accounting firm? ● What is the hierarchy? ● What are examples of companies that use private accounting? ● What kinds of jobs are available at a company that uses private accounting practices? ● What are examples of the hierarchy? ● What are examples of the roles of internal accounting team members? ● What is a CFO? ● What is a controller? ● What is a partner in a firm? ● What is an internal auditor? ● What is an external auditor?
Evidence of Learning (Assessments)	
<ul style="list-style-type: none"> ● Do Nows ● Exit Tickets ● Where Did You First Learn About Accounting Assignment ● Technology in Accounting Project ● Accounting Firms Research Project ● Think Like An Accountant: Responding to a Crisis Project 	
Objectives (SLO)	
<p>Students will know:</p> <ul style="list-style-type: none"> ● Potential employers of accounting positions ● The role of accounting within a private or public company ● The client side of public accounting ● The employee side of public accounting ● Private accounting ● Accounting within the financial industry 	<p>Students will be able to:</p> <ul style="list-style-type: none"> ● Identify different job opportunities within the accounting field ● Determine companies that provide accounting services ● Compare public accounting services to private accounting services ● Research various firms that provide accounting services ● Analyze a company's accounting roles and services

- Identify the role of accounting within the financial industry

Suggested Resources/Technology Tools

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ELL - Teachers identify the modifications that they will use in the unit as related to the needs of their student population. Examples specific to visual arts practice include, but are not limited to:

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Gifted and Talented/Enrichment - Utilize differentiation in the areas of acceleration, enrichment, and grouping.

Examples specific to visual arts practice include, but are not limited to:

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- Independent study where applicable
- Provide a variety of individualized work centers or student choice
- Lead demonstrations for class
- Individual presentation

Career Readiness, Life Literacies, and Key Skills Practices (June 2020)

- Act as a responsible and contributing citizen and employee.
- Apply appropriate academic and technical skills.
- Attend to personal health and financial well being.
- Communicate clearly and effectively and with reason.
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- Demonstrate creativity and innovation.
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- Model integrity, ethical leadership, and effective management.
- Plan education and career paths aligned to personal goals.
- Use technology to enhance productivity.
- Work productively in teams while using cultural global competence.

Unit 10

Careers in Accounting

Summary and Rationale

Unit 10 is where the potential career path in accounting is explored. Students will examine potential job opportunities within the field and will analyze the qualifications each position requires. This unit provides students with information about accounting as a career. Students will learn about the CPA licensure and the education, testing, and certification requirements. Students will also look at specific job descriptions and requirements and will use that information to determine the best candidate for a role. This will then be used as students are asked to choose a role to interview for and prepare for an interview using the knowledge they have acquired. This unit is beneficial to show students the various opportunities in the financial field that are related to accounting and a first hand look as to what it might be like to apply for a job.

Recommended Pacing

3 weeks

Standards

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9.2.12.CAP.6	Identify transferable skills in career choices and design alternative career plans based on those skills.
9.2.12.CAP.7	Use online resources to examine licensing, certification, and credentialing requirements at the local, state, and national levels to maintain compliance with industry requirements in areas of

	career interest.
9.2.12.CAP.8	Determine job entrance criteria (e.g., education credentials, math/writing/reading comprehension tests, drug tests) used by employers in various industry sectors.
9.2.12.CAP.23	Identify different ways to obtain capital for starting a business.
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9.3.12.FN-ACT.1	Describe and follow laws and regulations to manage accounting operations and transactions.
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9.3.12.FN-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.
9.4 Life Literacies and Key Skills	
9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
9.4.12.CT.1	Identify problem-solving strategies used in the development of an innovative product or practice
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Interdisciplinary Connections	
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8.1.12.A.5	Create a report from a relational database consisting of at least two tables and describe the process, and explain the report results.

Instructional Focus

Enduring Understandings:

- Determine the benefits of obtaining your CPA licensure
- Identify the types of jobs are available currently in the accounting profession
- Explain the interview process for an accounting employment opportunity

Essential Questions:

- What does CPA stand for?
- What are the requirements to become a CPA?
- What are questions an employer might ask in an interview?
- How do those questions relate to the industry?
- How can you relate your skills to those questions?
- How do those questions relate to the information provided in the job posting?
- How can you highlight your skills and talents in an interview?
- What types of interview responses should an employer be looking for?

Evidence of Learning (Assessments)

- Do Nows
- Exit Tickets
- Guess their Salary Activity
- Becoming a CPA Assignment
- To Infinity and Beyond: An Accounting Career Research Activity
- CPA Profile Project
- Career Roleplay
- Final Exam

Objectives (SLO)

Students will know:

- CPA qualifications
- Benefits of becoming a CPA
- How to analyze a job posting
- Interview questions
- Interview responses
- Skills and qualifications of accounting related jobs

Students will be able to:

- Identify the criteria to become a CPA
- Analyze accounting job opportunities
- Identify important qualifications for specific roles within accounting
- Review job postings
- Determine personal qualifications that may be beneficial to a specific accounting job
- Consider questions an accounting employer may ask on an interview
- Roleplay as an accounting firm executive and a potential candidate

Suggested Resources/Technology Tools

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- Use technology to enhance productivity.
- Work productively in teams while using cultural global competence.

LINKS TO CAREERS: