



Accounting

9-12, Career & Technical Education

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

Effective Date: Fall 2022

Scope and Sequence

Month	Units	Activities/Assessments
September	Unit 1: Chapter 1 (3 weeks)	<ul style="list-style-type: none"> ● Accounting in the Real World Activity ● Work Together Problems ● On Own Problems ● Application Problems ● Statement of Net Worth Project ● Practice Problems ● Classifying Assets ● Liabilities & Owner's Equity Project ● Journal Drills Activity ● Coffee House Challenge Week 1 ● Coffee House Challenge Week 2
October	Unit 1: Chapter 1 (1 weeks) Unit 2: Chapter 2 (3.5 weeks)	<ul style="list-style-type: none"> ● Chapter 1 Test ● Accounting in the Real World Activity ● Work Together Problems ● On Own Problems ● Application Problems ● Journal Drills ● Coffee House Challenge Week 3 ● Chapter 2 Test
November	Unit 3: Chapter 3 (4.5 weeks)	<ul style="list-style-type: none"> ● Work Together Problems ● On Own Problems, Application Problems ● Journal Drills ● Journalizing Transactions- Writing A Short Story Project ● Creating A Business: The Initial Plan Project ● Coffee House Challenge Week 4 ● Chapter 3 Test
December	Unit 4: Chapter 4 (4 weeks)	<ul style="list-style-type: none"> ● Accounting in the Real World Activity ● Work Together Problems ● On Own Problems ● Application Problems ● Journal Drills ● Creating a Business: Preparing & Posting Your Entries Project ● Coffee House Challenge Week 5 ● Chapter 4 Test
January	Unit 5: Introduction to Quickbooks & Excel Exploration (3 weeks) Unit 6: Chapter 5 & 6 (1 weeks)	<ul style="list-style-type: none"> ● Test Your Knowledge- Section 1 ● Test Your Knowledge- Section 2 ● Test Your Knowledge- Section 3 ● Accounting Excel Practice-Pepper Food Delivery ● Quickbooks Assessment ● Excel Assessment ● Accounting Based Monopoly ● Accounting in the Real World Activity

February	Unit 6: Chapters 5 & 6 (3.5 weeks)	<ul style="list-style-type: none"> • Work Together Problems • On Own Problems • Application Problems • Journal Drills • Creating a Business: Reporting the Numbers • Chapter 5 & 6 Test
March	Unit 7: Chapter 7 & Chapter 8 (4 weeks)	<ul style="list-style-type: none"> • Accounting in the Real World • Work Together Problems • On Own Problems • Application Problems • Journal Drills Activity • Coffee House Challenge Week 7 • Creating a Business: Preparing Financial Statements • Financial Statement Research Project • Coffee House Challenge Week 8 • Coffee House Challenge Week 9 • Chapter 7 & 8 Test
April	Unit 8: Careers in Accounting (3 weeks)	<ul style="list-style-type: none"> • Do Now, Exit Tickets • Coffee House Challenge Week 10 • Coffee House Challenge Week 11 • Explore the Industry Project
May	Unit 8: Careers in Accounting (2 weeks) Unit 9: Preparing for a Career in Accounting (2 weeks)	<ul style="list-style-type: none"> • Financial Industry Careers Project • Stay Out of the Red Challenge Prompts 1 & 2 • Intro to Interviewing: Developing Skills to Help You Land the Job • Coffee House Challenge Week 12 • CFO OMG Project
June	Unit 9: Preparing for a Career in Accounting (2 weeks) Final Exam	<ul style="list-style-type: none"> • Picking the Right Intern • Landing the Internship Project • Stay Out of the Red Challenge Prompts 3 & 4 • Final exam

Unit 1

Chapter 1: Starting a Proprietorship: Changes that affect the Accounting Equation

Summary and Rationale

Unit 1 introduces the concept of accounting to students. It provides an idea of what accounting is and its role in the business world. Unit 1 describes how accounting can be used to make informed personal and business decisions. It allows students to relate accounting to their personal life by the exploration of a statement of net worth. This statement is examined through personal finances and business finances. In this unit, an explanation is provided on how a proprietorship is started and what transactions occur when the business is organized. Additionally, the accounting equation is introduced, where it is used to analyze business transactions.

Recommended Pacing

4 weeks

Standards

9.1 Personal Financial Literacy

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.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.)
9.1.12.CFR.4	Demonstrate an understanding of the interrelationships among attitudes, assumptions, and patterns of behavior regarding money, saving, investing, and work across cultures.

9.2 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.
9.4.12.TL.2	Generate data using formula-based calculations in a spreadsheet and draw conclusions about the data.
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 statement of net worth ● Explain is a service business and its impact on business/accounting ● Explain the accounting equation and discuss its usefulness in accounting 	<ul style="list-style-type: none"> ● What is Accounting? ● Why is accounting called the language of business? ● What is a scenario in which you, as a nonaccountant, might use accounting? ● How is accounting used in business?

- Determine the factors that balance the accounting equation
- Define accounting transactions
- Analyze the impact of accounting transactions on a business

Evidence of Learning (Assessments)

- Do Now
- Exit Tickets
- On Own Problems
- Application Problems
- Statement of Net Worth Project
- Classifying Assets
- Liabilities & Owner’s Equity Project
- Journal Drills Activity
- Coffee House Challenge Week 1
- Coffee House Challenge Week 2
- Summative: Chapter 1 Test

Objectives (SLO)

Students will know:

- The role & importance of accounting
- What is accounting
- How to create a statement of net worth
- What the accounting equation is and its use in accounting
- Key terminology related to the basics of accounting
- How to begin to think like an accountant when making financial decisions

Students will be able to:

- Describe the different users of accounting information.
- Prepare a net worth statement and explain its purpose.
- Classify accounts as assets, liabilities, or owner’s equity and demonstrate their relationship in the accounting equation.
- Analyze the effects of transactions on the accounting equation.
- Distinguish between cash and on account transactions.
- Compare and contrast the types of transactions that increase and decrease owner’s equity.
- Explain the difference between expenses and liabilities.
- Use critical thinking skills to advise a company when making business decisions

Suggested Resources/Technology Tools

- Century 21 Accounting 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.)

Tier 1 Modifications and Accommodations

Including special education students, Multilingual Language Learners (MLLs), students at risk of school failure, gifted and talented students, and students with 504 plans

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

MLL - 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

- 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 into Debit and Credit Parts

Summary and Rationale

Unit 2 introduces the concept of debits and credits. The rules for debits and credits can be tied to the accounting equation and it is important for students to know that depending on the account, a debit might increase an account for one account type and decrease an account for another. This unit additionally reviews where assets, liabilities, and owner's equity are located in the accounting equation. This unit then takes those ideas and translates it into t-accounts. T-accounts can be used to help determine which accounts are debited and credited and the impact on the account balance.

Recommended Pacing

3.5 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.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.
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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.
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"> ● Explain the role of debits and credits in accounting practices ● Define a chart of accounts ● Determine the normal balance of various assets, liabilities, and owner’s equity 	<ul style="list-style-type: none"> ● Why are t-accounts important to use in accounting? ● What types of transactions occur in a business? ● As a business owner, what are some advantages of prepaid assets?

<ul style="list-style-type: none"> ● Describe role of t-accounts in accounting practices ● Analyze a transaction using questioning 	<ul style="list-style-type: none"> ● What are the two accounting rules that explain the increase of account balances?
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Evidence of Learning (Assessments)

- Do Now, Exit Tickets
- Accounting in the Real World Activity
- Work Together Problem
- On Own Problems
- Application Problems
- Journal Drills Activity
- Coffee House Challenge Week 3
- Summative: Chapter 2 Test

Objectives (SLO)

- Students will know:
- The definition of a t-account
 - The uses of t-accounts in accounting
 - Debits and credits
 - The increases and decreases in debits and credits for an account
 - The relationship of debits and credits to assets, liabilities, and owner's equity

- Students will be able to:
- Demonstrate the relationship between the accounting equation and a T account.
 - List examples of assets, liabilities, and owner's equity accounts
 - Identify the debit and credit side, the increase and decrease side, and the balance side of various accounts.
 - Restate and apply the two rules that are associated with the increased side of an account.
 - Restate and apply the four questions necessary to analyze transactions for starting a business into debit and credit parts.
 - Analyze transactions for operating a business into debit and credit parts
 - Use critical thinking skills to advise a company when making business decisions

Suggested Resources/Technology Tools

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- Multi-media approach to accommodate various learning styles
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- Show slide presentations to encourage exploration of project ideas

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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:

- 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

- 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 3

Chapter 3: Journalizing Transactions

Summary and Rationale

In unit 3, the concept of the journal entry is introduced. The journal entry is the way business transactions are first recorded into the accounting system of any company. This concept allows students to take information they have learned about transactions and begin to journalize them. It additionally explores the idea of a general ledger. Students will build upon what they have learned about t-accounts to be able to create journal entries for a business. These concepts are ones that are regularly used in a business and will demonstrate the importance of preparing accurate journal entries.

Recommended Pacing

4.5 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.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.
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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.
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9.4.12.CI.3	Investigate new challenges and opportunities for personal growth, advancement, and transition (e.g., 2.1.12.PGD.1).
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Interdisciplinary Connections	
Mathematics	
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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 journalizing and the role of a journal entry in accounting practices ● Explain the role of source documents when creating accounting transactions 	<ul style="list-style-type: none"> ● What other types of forms or records might be used in business? ● Why are source documents important? ● What are the risks associated with not recording a journal entry to the incorrect accounts?

<ul style="list-style-type: none"> ● Determine the impact of purchasing items on account ● Determine what classifies as purchasing or selling “on account” ● Analyze the impact of journal entries on t-accounts ● Determine the accounting abbreviations for various source documents 	<ul style="list-style-type: none"> ● What is the risk of not recording a sole proprietor’s withdrawals? ● What are the benefits of purchasing something on account? ● How does purchasing on account affect your accounting equation? ● How does an increase in cash or supplies affect your accounting equation?
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Evidence of Learning (Assessments)

- Do Now
- Exit Tickets
- Work Together Problems
- On Own Problems
- Application Problems
- Journal Drills Activity
- Journalizing Transactions-Writing A Short Story Project
- Creating A Business: The Initial Plan Project
- Coffee House Challenge Week 4
- Summative: Chapter 3 Test

Objectives (SLO)

- Students will know:
- The concept of double-entry accounting
 - A journal vs. journalizing
 - How to identify source documents
 - How to prepare a journal entry
 - Debits equaling credits in a journal entry
 - The concept of purchasing or selling on account
 - The impact of receiving cash for sales on owner’s equity
 - The impact of an owner’s withdrawals on owner’s equity

- Students will be able to:
- Define what a journal is and explain why it is used to record transactions
 - Compare and contrast different types of source document
 - Identify the four parts of a journal entry
 - Analyze and record cash transactions using source documents
 - Analyze and record transactions for buying and paying on account
 - Analyze and record transactions that affect owner’s equity
 - Analyze and record sales and receipt of cash on account
 - Demonstrate when to end and how to start a new journal page
 - Identify and correct errors using standard accounting practices
 - Use critical thinking skills to advise a company when making business decisions

Suggested Resources/Technology Tools

- Century 21 Accounting Textbook
- Cengage Accounting Textbook Online Resources
- Schoology
- Microsoft Excel
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- Google Docs
- Google Slides
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Gifted and Talented/Enrichment - Utilize differentiation in the areas of acceleration, enrichment, and grouping.

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- 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 4

Chapter 4: Posting to a General Ledger

Summary and Rationale

During unit 4, the role of the general ledger and chart of accounts when practicing accounting in a business is examined. The organization of a chart of accounts and how they are used in a general ledger are illustrated. The accounts a company uses are included in the chart of accounts, which are assigned numbers based on the company's reporting style. These account numbers allow the company to document activity throughout the year accurately. These account numbers are essential when learning about posting to the general ledger, as they allow users to reference where the entries and activity can be located within accounting documents. In the previous unit, students learned to record activity into journal entries within the ledger. Now, students are building on that knowledge to learn how to post these entries to the general ledger.

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.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.
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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 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 an account form and its uses within accounting practices ● Compare a ledger to a general ledger 	<ul style="list-style-type: none"> ● What are the components of an account number? ● What are the steps for opening an account?

<ul style="list-style-type: none"> ● Determine classifications for account numbers and why each account gets a specific account number ● Describe the uses of a chart of accounts in accounting ● Explain the importance of file maintenance in accounting 	<ul style="list-style-type: none"> ● How can file maintenance impact your business practices? ● Where would you begin when establishing a chart of accounts for a new business? ● What are the steps to post an entry? ● Why do businesses post entries to the ledger?
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Evidence of Learning (Assessments)

<ul style="list-style-type: none"> ● Do Now ● Exit Tickets ● Accounting in the Real World Activity ● Work Together Problems ● On Own Problems ● Application Problems ● Journal Drills Activity ● Creating a Business: Preparing & Posting Your Entries Project ● Coffee House Challenge Week 5 ● Chapter 4 Test

Objectives (SLO)

<p>Students will know:</p> <ul style="list-style-type: none"> ● How to create a chart of accounts ● The principles for numbering accounts in a general ledger ● The concept of file maintenance ● The use of general ledger in accounting ● Posting entries ● How to prove cash ● The importance of accuracy when preparing entries and the potential impact on a business 	<p>Students will be able to:</p> <ul style="list-style-type: none"> ● Construct a chart of accounts for a service business organized as a proprietorship ● Demonstrate correct principles for numbering accounts ● Apply file maintenance principles to update a chart of accounts ● Complete the steps necessary to open general ledger accounts ● Post amounts from a general journal ● Demonstrate how to prove cash ● Analyze incorrect journal entries and prepare correcting entries ● Demonstrate how to correct errors made during the posting process ● Use critical thinking skills to advise a company when making business decisions
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Suggested Resources/Technology Tools

<ul style="list-style-type: none"> ● Century 21 Accounting Textbook ● Cengage Accounting Textbook Online Resources ● Schoology ● Microsoft Excel
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- Google Sheets
- Google Docs
- Google Slides
- Accounting Websites: (accounting today, start here go places, accounting coach, etc.)

Tier 1 Modifications and Accommodations

Including special education students, Multilingual Language Learners (MLLs), students at risk of school failure, gifted and talented students, and students with 504 plans

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

MLL - 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 5

Introduction to Quickbooks & Excel Exploration

Summary and Rationale

Unit 5 is where students will be introduced to quickbooks and the features available as a user of the platform. Students will learn how to choose a subscription, set up a company & company file, and navigate the dashboard. This will provide students with the ability to interact with quickbooks while working as a business owner. This unit also explores the tools and shortcuts available within excel. Students will use these shortcuts to help improve accuracy and efficiency while using the application to examine accounting data.

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.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.
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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.
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 use of quickbooks within accounting ● Add accounts into quickbooks chart of accounts ● Navigate quickbooks tools and features 	<ul style="list-style-type: none"> ● What is Quickbooks? ● How can an individual use quickbooks to enhance their accounting practices? ● How can quickbooks be used by a business?

<ul style="list-style-type: none"> ● Navigate excel features and shortcuts ● Explain the benefits of using quickbooks as an accounting resource ● Explain the benefits of using excel as an accounting resource 	<ul style="list-style-type: none"> ● What other intuit applications that can be used for accounting /financial purposes? ● How can excel impact the efficiency of accounting practices within a business? ● What are features within excel that can improve accounting productivity?
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Evidence of Learning (Assessments)

<ul style="list-style-type: none"> ● Test Your Knowledge- Section 1 ● Test Your Knowledge- Section 2 ● Test Your Knowledge- Section 3 ● Accounting Excel Practice-Pepper Food Delivery ● Quickbooks Assessment ● Excel Assessment

Objectives (SLO)

<p>Students will know:</p> <ul style="list-style-type: none"> ● How to create a company within quickbooks as a user ● The steps to add an account in quickbooks ● The steps to remove an account from quickbooks ● The steps to customize reports within quickbooks ● The steps to create a balance sheet in quickbooks for a company ● The steps to create a profit & loss in quickbooks for a company ● How to format accounting data using filters in excel ● How to create a pivot table to organize data in excel 	<p>Students will be able to:</p> <ul style="list-style-type: none"> ● Create a company in quickbooks ● Manage account and settings default preferences. ● Set up and manage users. ● Set up and use the Chart of Accounts, and how it connects to all transactions. ● Address beginning balances and historical data when setting up a new company file. ● Set up and maintain Products and Services. ● Save and group Custom Reports. ● Set up and review a Balance Sheet. ● Set up and review a Profit & Loss. ● Review an Audit Log. ● Create a report and utilize Ask My Accountant ● Introduction to basic features in QuickBooks and how they apply to best practice bookkeeping principles. ● How to effectively and efficiently use QuickBooks to manage daily bookkeeping tasks and develop an understanding of how the data is entered, processed and reviewed. ● How to customize QuickBooks to meet the specific needs of a business. ● Navigate excel using provided company information ● Use formulas and filtering to analyze information in excel ● Format excel to match company expectations ● Create a pivot table in excel
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Suggested Resources/Technology Tools

- Century 21 Accounting Textbook
- Cengage Accounting Textbook Online Resources
- Schoology
- Microsoft Excel
- Quickbooks
- Google Slides
- Accounting Websites: (accounting today, start here go places, accounting coach, quickbooks, etc.)

Tier 1 Modifications and Accommodations

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- 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

MLL - 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

- 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 6

Chapters 5 & 6: Cash Control Systems (5.1-5.2) & Worksheet and Adjusting Entries for a Service Business (Ch. 6)

Summary and Rationale

Unit 6 is where cash systems, end of period worksheet, and adjusting entries are introduced. The concepts of a business checking accounting, check endorsements, and check deposits are examined by exploring the process of how to complete a bank statement reconciliation. This is important because it demonstrates how to keep track of transactions in your cash account and the importance of monitoring your cash account to ensure information is accurately reported. This unit also introduces the ideas of an end of period worksheet and adjusting entries. The end of period worksheet allows students to take information that has been learned in previous units to create an end of period worksheet for a business. Additionally in this unit the concept of adjusting entries is explored. The entries that occur at the end of a business's fiscal year and why these adjustments are made is examined. These adjusting entries will be included in the end of period worksheet and are essential to moving forward in the financial reporting process.

Recommended Pacing

4.5 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.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"> ● Describe the importance of using a business checking account ● Explain a fiscal year and a fiscal period and the use of the terminology within accounting ● Determine adjusting entries for the fiscal period for a business ● Explain the importance of preparing adjusting entries at the end of a fiscal period ● Explain the impact on financial information when there is a lack of adjustments at the end of a fiscal period ● Define financial statements examined by users 	<ul style="list-style-type: none"> ● Why should a business track the activity in their cash account? ● How would a business obtain a business checking account? ● Why should I learn to balance my cash account when the bank should be protecting my cash? ● Why is consistent reporting important for a business? ● What is the accrual basis of accounting? ● What is the cash basis of accounting? ● What are the steps to creating an end of period worksheet? ● What are the steps to reconciling a bank statement? ● Why are adjustments made at the end of a fiscal period?
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Evidence of Learning (Assessments)

<ul style="list-style-type: none"> ● Do Now ● Exit Tickets ● Accounting Based Monopoly ● Accounting in the Real World ● Work Together Problems ● On Own Problems ● Application Problems ● Journal Drills Activity ● Creating a Business: Reporting the Numbers ● Chapter 5 & 6 Test

Objectives (SLO)

<p>Students will know:</p> <ul style="list-style-type: none"> ● The role of a checking account for a business ● The role of check endorsement ● The role of bank statement in a cash account ● The steps to complete a bank statement reconciliation ● How to analyze a bank statement reconciliation ● Accounts that are adjusted for at the end of a fiscal year ● The reason to adjust these accounts at the end of the year ● How to journalize adjusting entries ● Where accounts go on your financial statements (balance sheet, income statement) 	<p>Students will be able to:</p> <ul style="list-style-type: none"> ● Record a deposit on a check stub ● Endorse checks using blank, special, and restrictive endorsements ● Prepare a check stub and a check ● Complete a bank statement reconciliation ● Record and journalize a bank service charge ● Prepare the heading of a worksheet ● Prepare the trial balance section of a worksheet ● Analyze and explain the adjustments for supplies and prepaid insurance ● Complete the adjustments columns of a worksheet ● Prepare the Balance Sheet and Income Statement columns of a worksheet ● Total and rule the worksheet ● Apply the steps for finding errors on a worksheet ● Journalize and post the adjusting entries for supplies and prepaid insurance
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Suggested Resources/Technology Tools

- Century 21 Accounting Textbook
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- Schoology
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- Google Docs
- Google Slides
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Tier 1 Modifications and Accommodations

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- 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

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

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- Apply appropriate academic and technical skills.
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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.

Unit 7

Chapter 7: Financial Statements for a Proprietorship

Summary and Rationale

Unit 7 explores financial statements. Unit 6 builds upon prior unit chapters to allow students to prepare a balance sheet and income statement for a service business. These financial statements are prepared at the end of a fiscal period and use information found from the end of period worksheet. The balance sheet and income statement incorporate accounts that have been discussed throughout previous chapters and demonstrate to students the product of an entire year's changes in accounts.

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.

9.2 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-	Utilize accounting tools, strategies and systems to plan, monitor, manage and maintain the use of

ACT.2	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.
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Integration of Technology	
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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:	Essential Questions:
<ul style="list-style-type: none"> ● Define financial accounting ● Define managerial accounting ● Compare financial and managerial accounting ● Analyze financial ratios and what they measure 	<ul style="list-style-type: none"> ● How is financial accounting used in business? ● What are the steps to preparing an income statement? ● What are the steps to preparing a balance sheet? ● Why is it important to analyze other parts of the income statement other than just the bottom line?

- Explain vertical analysis
- Examine the balance sheet and income statement components

- Why is it important to compare your balance sheet of current periods to prior periods?
- Why are income statements and balance sheets important?

Evidence of Learning (Assessments)

- Do Now
- Exit Tickets
- Accounting in the Real World
- Work Together Problems
- On Own Problems
- Application Problems
- Journal Drills Activity
- Creating a Business: Preparing the Financials
- Coffee House Challenge Week 6
- Coffee House Challenge Week 7
- Summative: Chapter 7 Test

Objectives (SLO)

Students will know:

- The uses of financial accounting
- The uses of managerial accounting
- The role of an income statement
- The role of a balance sheet
- How to prepare financial statements
- The use of financial statements for a business

Students will be able to:

- Prepare an income statement for a service business
- Calculate and analyze financial ratios using income statement amounts
- Prepare a balance sheet for a service business organized as a proprietorship
- Analyze a balance sheet and income statement for the business you have created
- Use critical thinking skills to advise a company when making business decisions

Suggested Resources/Technology Tools

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- Demonstrations of techniques on an individual level
- Show slide presentations to encourage exploration of project ideas

MLL - 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 8

Chapter 8: Recording Closing Entries and Preparing a Post-Closing Trial Balance for a Service Business

Summary and Rationale

Unit 8 examines closing entries and a post-closing trial balance for a fiscal period. After the financial statements are prepared at the end of the accounting period, there are closing entries that must be made. These entries are to close temporary accounts. The income summary account is necessary to prepare closing entries. After closing entries are made, the accounting cycle can be examined as it is now almost complete. Students will then be able to analyze financial statements for a business using the knowledge they have about accounting processes.

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.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.
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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 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"> ● Differentiate permanent and closing accounts ● Define the accounting cycle ● Determine the flow the accounting cycle and the use within a business 	<ul style="list-style-type: none"> ● Why are the closing procedures so important? ● Why are permanent accounts “permanent”? ● What is the use of the income summary account? ● Why are temporary accounts “temporary”? ● What does a business use post-closing trial balance for?

- Explain the difference between a trial balance, an adjusted trial balance, and a post-closing trial balance
- Analyze the importance of closing the books

Evidence of Learning (Assessments)

- Suggested Formative: Do Now
- Exit Tickets
- Accounting in the Real World
- Work Together Problems
- On Own Problems
- Application Problems
- Journal Drills Activity
- Financial Statement Research Project
- Coffee House Challenge Week 8
- Coffee House Challenge Week 9
- Summative: Chapter 8 Test

Objectives (SLO)

Students will know:

- The role of a post-closing trial balance
- The accounting cycle
- Closing entries
- The impact of closing entries
- How to analyze financial statements data

Students will be able to:

- Journalize and post closing entries for a service business organized as a proprietorship
- Prepare a post-closing trial balance
- Use critical thinking skills to advise a company when making business decisions
- Analyze financial statements of a business

Suggested Resources/Technology Tools

- Century 21 Accounting 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.)

Tier 1 Modifications and Accommodations

Including special education students, Multilingual Language Learners (MLLs), students at risk of school failure, gifted and talented students, and students with 504 plans

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

MLL - 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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- 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 9

Careers in Accounting

Summary and Rationale

Unit 9 is where students have a chance to explore accounting as a career path. This unit will ask students to examine the accounting industry by researching companies and opportunities within the field. In this unit, students will look at both the public and the private sectors and will look at potential jobs within these areas. This unit provides students with a view of accounting from a prospective employee standpoint.

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.

9.2 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 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-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 the private sector of accounting ● Define the public sector of accounting ● Compare the private and public sector ● Determine skills and qualities each student may have that can be useful in the accounting profession ● Examine the impact of location on prospective jobs 	<ul style="list-style-type: none"> ● What is the financial industry? ● How do the private and public sector compare? ● What types of accounting opportunities are there in business?
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Evidence of Learning (Assessments)

- Do Now
- Exit Tickets
- Coffee House Challenge Week 10
- Coffee House Challenge Week 11
- Stay Out of the Red Challenge Prompts 1 & 2
- Summative: Explore the Industry Project
- Financial Industry Careers Project

Objectives (SLO)

- Students will know:
- Accounting jobs available
 - Industries in which accounting is used and important
 - The difference between a private and public accounting opportunity
 - Various jobs and role within accounting

- Students will be able to:
- Identify the types of accounting roles available to prospective employees
 - Determine the accounting roles within various industries
 - Explore financial related jobs within the industry
 - Examine a job descriptions, key responsibilities, and qualifications of an accounting role
 - Use critical thinking skills to advise a company when making business decisions

Suggested Resources/Technology Tools

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

Tier 1 Modifications and Accommodations
Including special education students, Multilingual Language Learners (MLLs), students at risk of school failure, gifted and talented students, and students with 504 plans

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- 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

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

Unit 10

Preparing for a Career in Accounting

Summary and Rationale

Unit 10, the final unit of the course, is where students will learn how to prepare for a potential career in accounting. In the previous unit, students were learning about the industry and the opportunities available but in this unit students will put themselves in a potential accounting role. Students will be asked to think of questions that might be relevant when interviewing for a role in accounting and then put those questions into roleplay practice. Students will have practice working as both an interviewer and interviewee to get an idea of what it might be like to interview for an accounting role. This unit asks students to think about their skills and talents and how they might be applicable to an accounting career.

Recommended Pacing

4 weeks

Standards

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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.
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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.
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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).
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9.4.12.CT.2	Explain the potential benefits of collaborating to enhance critical thinking and problem solving (e.g., 1.3E.12profCR3.a).
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Interdisciplinary Connections	
Mathematics	
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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"> ● Determine qualifications to examine when applying for a job ● Identify relevant skills about oneself to share during an interview ● Incorporate important details about oneself during the interview process ● Determine resources to find job opportunities 	<ul style="list-style-type: none"> ● Why do companies interview potential candidates? ● What are the benefits of preparing for an interview? ● How might a potential candidate use information about themselves to stand out during the interview process?
Evidence of Learning (Assessments)	
<ul style="list-style-type: none"> ● Do Now ● Exit Tickets ● Intro to Interviewing: Developing Skills to Help You Land the Job ● Picking the Right Intern ● Coffee House Challenge Week 12 ● Stay Out of the Red Challenge Prompts 3 & 4 ● Summative: CFO OMG Project ● Landing the Internship Project 	
Objectives (SLO)	
<p>Students will know:</p> <ul style="list-style-type: none"> ● How to examine qualifications for an accounting role ● How to create relevant interview questions ● How to interview/ be interviewed ● The importance of doing your research when looking for a job 	<p>Students will be able to:</p> <ul style="list-style-type: none"> ● Analyze an accounting job posting to determine the qualifications required ● Identify essential questions for the interview process ● Participate in the interview process ● Interview for a potential accounting role ● Roleplay as an interviewer and interviewee for an accounting role ● Use critical thinking skills to advise a company when making business decisions
Suggested Resources/Technology Tools	
<ul style="list-style-type: none"> ● Schoology ● Microsoft Excel ● Google Sheets ● Google Docs ● Google Slides ● Accounting Websites: (accounting today, start here go places, accounting coach, etc.) 	
<p>Tier 1 Modifications and Accommodations <i>Including special education students, Multilingual Language Learners (MLLs), students at risk of school failure, gifted and talented students, and students with 504 plans</i></p>	

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- Individual presentation

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