



Township of Ocean Schools

Assistant Superintendent
Office of Teaching and Learning

SPARTAN MISSION:

Meeting the needs of all students with a proud tradition of academic excellence.

DEPARTMENT Business COURSE Financial Accounting

Curriculum Development Timeline

School: Ocean Township High School

Course: Financial Accounting

Department: Business

| Board Approval | Supervisor | Notes |
|----------------|----------------|------------------------|
| August 2017 | Nichole Kerney | Born Date |
| August 2019 | Nichole Kerney | Review |
| August 2022 | Gerard Marrone | Alignment to Standards |

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DEPARTMENT Business COURSE Financial Accounting

| Township of Ocean Pacing Guide | | | |
|--------------------------------|---|------|---|
| Week | Marking Period 1 | Week | Marking Period 3 |
| 1 | Unit 1: The Accounting Environment | 11 | Unit 5: Accounting for a Merchandising Enterprise |
| 2 | Unit 1: The Accounting Environment | 12 | Unit 6: Accounting Systems |
| 3 | Unit 2: Business Transactions | 13 | Unit 6: Accounting Systems |
| 4 | Unit 2: Business Transactions | 14 | Unit 7: Internal Control and Cash Transactions |
| 5 | Unit 3: Measuring Business Income | 15 | Unit 7: Internal Control and Cash Transactions |
| Week | Marking Period 2 | Week | Marking Period 4 |
| 6 | Unit 3: Measuring Business Income | 16 | Unit 8: Inventories |
| 7 | Unit 4: Completion of the Accounting Cycle | 17 | Unit 8: Inventories |
| 8 | Unit 4: Completion of the Accounting Cycle | 18 | Unit 8: Inventories |
| 9 | Unit 4: Completion of the Accounting Cycle | 19 | Capstone Project |
| 10 | Unit 5: Accounting for a Merchandising Enterprise | 20 | Capstone Project |

Core Instructional & Supplemental Materials including various levels of Texts

Core Instruction: Online Software Suite, Century 21 Accounting, Mindtap w/ Aplia
Online Working Papers (Cengage Learning)
Online Text, Century 21 Accounting: General Journal, 11th Edition (Cengage Learning)
Supplemental: Quickbooks Pro® Online, Digital Diversions Online Simulation, Virtual

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DEPARTMENT Business COURSE Financial Accounting

Business Accounting
Special Education Supplemental: Mindtap Animated Activities

| Time Frame | 2 Weeks |
|--|---------|
| Topic | |
| The Accounting Environment | |
| Alignment to Standards | |
| <p>9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry.</p> <p>9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.</p> <p>9.3.12.FN.3 Plan, staff, lead and organize human resources in finance to enhance employee productivity and job satisfaction.</p> <p>9.3.12.FN.4 Determine effective tools, techniques and systems to communicate and deliver value to finance customers.</p> <p>9.3.12.FN.5 Create and maintain positive, ongoing relationships with finance customers.</p> <p>9.3.12.FN.6 Plan, monitor and manage day-to-day activities to ensure effective and efficient finance operations.</p> <p>9.3.12.FN.7 Implement safety, health and environmental controls to ensure a safe and productive finance workplace.</p> <p>9.3.12.FN.8 Describe and follow laws, regulations and ethical standards that affect finance operations and transactions.</p> <p>9.3.12.FN.9 Plan, manage and maintain the use of financial resources to protect solvency.</p> <p>9.3.12.FN.10 Plan, organize and manage a finance organization/department.</p> <p>9.3.12.FN.11 Plan, monitor and manage day-to-day activities required to sustain continued business functioning.</p> <p>9.3.12.FN.12 Access, evaluate and disseminate financial information to enhance financial decision-making processes.</p> <p>9.3.12.FN.13 Manage a financial product or service mix in order to respond to market opportunities.</p> <p>9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss.</p> <p>9.3.12.FN-ACT.1 Describe and follow laws and regulations to manage accounting operations and transactions.</p> <p>9.3.12.FN-ACT.2 Utilize accounting tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.</p> <p>9.3.12.FN-ACT.3 Process, evaluate and disseminate financial information to assist business decision making.</p> | |

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DEPARTMENT Business COURSE Financial Accounting

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

Learning Objectives and Activities

SWBAT answer the following questions:

- How is private and public accounting similar? How are they different?
- What is managerial accounting and how is it different from financial accounting?
- Who are the users of financial information?
- How does accounting relate to the financial objectives of the business?
- What are the required financial reports for the accounting cycle?

SWBAT demonstrate understanding of the following:

- Define accounting and explain the role of accounting in making business decisions.
- Identify the users of accounting information.
- Analyze the differences in financial and managerial accounting.
- State the financial objective of a business.
- Describe major accounting reports.
- Evaluate the need of accounting reports.

Learning Activities:

- Guided Practice
- Discussion
- Math Review for Accounting
- Application Problems
- Mastery Problems
- Intuit® Quickbooks Pro® ©2017, Online Accounting Suite
- South-Western Cengage Learning® Century 21 Accounting, General Journal, 10e, ©2017, Chapter Problems and Mini Practice Sets
- South-Western Cengage Learning® MindTap® Online Course Management Suite
- South-Western Cengage Learning® Authentic Threads Manual Simulation
- DECA Connection Role Play Activity

Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Entrance/Exit Cards

Summative:

- Quizzes

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- Unit Comprehensive Online Assessment

Alternative:

- Kahoot/Quizizz
- Virtual Business - Assess concepts using online simulation

Interdisciplinary Connections

Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

N-Q.3: Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

RST.11-12.4. Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 11-12 texts and topics.

RST.11-12.9. Synthesize information from a range of sources (e.g., texts, experiments, simulations) into a coherent understanding of a process, phenomenon, or concept, resolving conflicting information when possible.

NJSLSA.W2. Write informative/explanatory texts to examine and convey complex ideas and information clearly and accurately through the effective selection, organization, and analysis of content.

W.9-10.1: When students are justifying their reasoning on short answer and extended constructed response questions they write arguments to support claims in an analysis of substantive topics or texts, using valid reasoning and relevant and sufficient evidence.

Career Readiness, Life Literacies, and Key Skills

Technology Integration

All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaboratively and to create and communicate knowledge.

- 9.4.8.TL.6: Collaborate to develop and publish work that provides perspectives on a real-world problem.

Students will use Google Sheets in order to enhance learning in utilizing formulas and manipulating cells.

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

Students will use Cengage Mindtap, Google Slides and Docs in order to present new ideas and reflect on learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Supplemental instruction will utilize Virtual Business and Quickbooks Pro.

Students will use internet based game sites such as Quizizz, Kahoot, and Quizlet live to reflect on their learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems

Additional resources and extension activities will be posted on Google Classroom in order to encourage students to reflect on their learning and expand on their knowledge.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Students will use Google Sites to curate a portfolio demonstrating their learning, growth, and reflection throughout the course.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Career Education

CRP3: Attend to personal health and financial well-being.

CRP4: Communicate clearly and effectively with reason.

CRP5: Consider the environmental, social and economic impacts of decisions.

CRP9: Model integrity, ethical leadership and effective management.

CRP10: Plan education and career paths aligned to personal goals.

CRP11: Use technology to enhance productivity.

| | |
|---|---------------------|
| Time Frame | 2 Weeks (10 blocks) |
| Topic | |
| Business Transactions | |
| Alignment to Standards | |
| 9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary | |

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information for decision making in the finance industry.

9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.

9.3.12.FN.3 Plan, staff, lead and organize human resources in finance to enhance employee productivity and job satisfaction.

9.3.12.FN.4 Determine effective tools, techniques and systems to communicate and deliver value to finance customers.

9.3.12.FN.5 Create and maintain positive, ongoing relationships with finance customers.

9.3.12.FN.6 Plan, monitor and manage day-to-day activities to ensure effective and efficient finance operations.

9.3.12.FN.7 Implement safety, health and environmental controls to ensure a safe and productive finance workplace.

9.3.12.FN.8 Describe and follow laws, regulations and ethical standards that affect finance operations and transactions.

9.3.12.FN.9 Plan, manage and maintain the use of financial resources to protect solvency.

9.3.12.FN.10 Plan, organize and manage a finance organization/department.

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9.3.12.FN.12 Access, evaluate and disseminate financial information to enhance financial decision-making processes.

9.3.12.FN.13 Manage a financial product or service mix in order to respond to market opportunities.

9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss.

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.

Learning Objectives and Activities

SWBAT answer the following questions:

- How is the accounting equation most commonly stated?
- What is a ledger and a ledger account
- How are "T" accounts utilized?
- What are the rules of debit and credit?
- How are business transactions recorded in a journal?
- How are journal entries posted to ledger accounts?

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- What is a trial balance and how is it utilized?

SWBAT demonstrate understanding of the following:

- Describe a ledger and a ledger account.
- Utilize a "T" account to analyze business transactions.
- State the rules of debit and credit.
- Record business transactions in a journal.
- Post journal entries to ledger accounts.
- Prepare a trial balance.

Learning Activities:

- Guided Practice
- Discussion
- Math Review for Accounting
- Application Problems
- Mastery Problems
- Intuit® Quickbooks Pro® ©2017, Online Accounting Suite
- South-Western Cengage Learning® Century 21 Accounting, General Journal, 10e, ©2017, Chapter Problems and Mini Practice Sets
- South-Western Cengage Learning® MindTap® Online Course Management Suite
- South-Western Cengage Learning® Authentic Threads Manual Simulation
- DECA Connection Role Play Activity

Assessments

Formative:

- Teacher Observation
- Entrance/Exit Cards
- Practical Demonstration

Summative:

- Quizzes
- Unit Comprehensive Online Assessment

Alternative:

- Kahoot/Quizizz
- Virtual Business - Assess concepts using online simulation

Interdisciplinary Connections

Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

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ELA:

RST.11-12.3. Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.

RST.11-12.7. Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., quantitative data, video, multimedia) in order to address a question or solve a problem.

RST.11-12.9. Synthesize information from a range of sources (e.g., texts, experiments, simulations) into a coherent understanding of a process, phenomenon, or concept, resolving conflicting information when possible.

NJSLSA.W2. Write informative/explanatory texts to examine and convey complex ideas and information clearly and accurately through the effective selection, organization, and analysis of content.

WHST.11-12.7. Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating an understanding of the subject under investigation.

Career Readiness, Life Literacies, and Key Skills

Technology Integration

All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaboratively and to create and communicate knowledge.

- 9.4.8.TL.6: Collaborate to develop and publish work that provides perspectives on a real-world problem.

Students will use Google Sheets in order to enhance learning in utilizing formulas and manipulating cells.

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

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- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems

Additional resources and extension activities will be posted on Google Classroom in order to encourage students to reflect on their learning and expand on their knowledge.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Students will use Google Sites to curate a portfolio demonstrating their learning, growth, and reflection throughout the course.

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Career Education

CRP4: Communicate clearly and effectively with reason.

CRP5: Consider the environmental, social and economic impacts of decisions.

| | |
|--|---------------------|
| Time Frame | 2 Weeks (10 blocks) |
| Topic | |
| Measuring Business Income | |
| Alignment to Standards | |
| <p>9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry.</p> <p>9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.</p> <p>9.3.12.FN.3 Plan, staff, lead and organize human resources in finance to enhance employee productivity and job satisfaction.</p> <p>9.3.12.FN.4 Determine effective tools, techniques and systems to communicate and deliver value to finance customers.</p> <p>9.3.12.FN.5 Create and maintain positive, ongoing relationships with finance customers.</p> <p>9.3.12.FN.6 Plan, monitor and manage day-to-day activities to ensure effective and efficient finance operations.</p> <p>9.3.12.FN.7 Implement safety, health and environmental controls to ensure a safe and productive finance workplace.</p> <p>9.3.12.FN.8 Describe and follow laws, regulations and ethical standards that affect finance</p> | |

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DEPARTMENT Business COURSE Financial Accounting

operations and transactions.

9.3.12.FN.9 Plan, manage and maintain the use of financial resources to protect solvency.

9.3.12.FN.10 Plan, organize and manage a finance organization/department.

9.3.12.FN.11 Plan, monitor and manage day-to-day activities required to sustain continued business functioning.

9.3.12.FN.12 Access, evaluate and disseminate financial information to enhance financial decision-making processes.

9.3.12.FN.13 Manage a financial product or service mix in order to respond to market opportunities.

9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss.

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.

Learning Objectives and Activities

SWBAT answer the following questions:

- What are revenue and expenses?
- What are temporary and permanent accounts?
- What is the difference between cash basis and accrual basis accounting?
- What is the matching principle?
- Why are accounting periods essential to measuring business income?
- What are the basic types of adjusting entries and what is their purpose?

SWBAT demonstrate understanding of the following:

- Define revenue and expenses.
- Define permanent and temporary accounts..
- Compare and contrast the differences between cash basis and accrual basis accounting.
- Explain the matching principle.
- Explain the use of accounting periods in measuring business income.
- Explain the purpose of adjusting entries.
- Prepare the basic types of adjusting entries.

Learning Activities:

- Guided Practice

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- Discussion
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- Application Problems
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- South-Western Cengage Learning® Authentic Threads Manual Simulation
- DECA Connection Role Play Activity

Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Class Debate of how concepts impact individual/society

Summative:

- Quizzes
- Unit Comprehensive Online Assessment

Alternative:

- Kahoot/Quizizz
- Virtual Business - Assess concepts using online simulation

Interdisciplinary Connections

Math:

N-Q.3: Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

RST.11-12.3. Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.

RST.11-12.4. Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 11-12 texts and topics.

NJSLSA.W2. Write informative/explanatory texts to examine and convey complex ideas and information clearly and accurately through the effective selection, organization, and analysis of content.

NJSLSA.W6. Use technology, including the Internet, to produce and publish writing and to interact and collaborate with others.

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DEPARTMENT Business

COURSE Financial Accounting

Career Readiness, Life Literacies, and Key Skills

Technology Integration

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Career Education

CRP4: Communicate clearly and effectively with reason.

CRP5: Consider the environmental, social and economic impacts of decisions.

CRP8: Utilize critical thinking to make sense of problems and persevere in solving

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| | |
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| Time Frame | 3 Weeks (15 blocks) |
| Topic | |
| Completion of the Accounting Cycle | |
| Alignment to Standards | |
| <p>9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry.</p> <p>9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.</p> <p>9.3.12.FN.3 Plan, staff, lead and organize human resources in finance to enhance employee productivity and job satisfaction.</p> <p>9.3.12.FN.4 Determine effective tools, techniques and systems to communicate and deliver value to finance customers.</p> <p>9.3.12.FN.5 Create and maintain positive, ongoing relationships with finance customers.</p> <p>9.3.12.FN.6 Plan, monitor and manage day-to-day activities to ensure effective and efficient finance operations.</p> <p>9.3.12.FN.7 Implement safety, health and environmental controls to ensure a safe and productive finance workplace.</p> <p>9.3.12.FN.8 Describe and follow laws, regulations and ethical standards that affect finance operations and transactions.</p> <p>9.3.12.FN.9 Plan, manage and maintain the use of financial resources to protect solvency.</p> <p>9.3.12.FN.10 Plan, organize and manage a finance organization/department.</p> <p>9.3.12.FN.11 Plan, monitor and manage day-to-day activities required to sustain continued business functioning.</p> <p>9.3.12.FN.12 Access, evaluate and disseminate financial information to enhance financial decision-making processes.</p> <p>9.3.12.FN.13 Manage a financial product or service mix in order to respond to market opportunities.</p> <p>9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss.</p> <p>9.3.12.FN-ACT.1 Describe and follow laws and regulations to manage accounting operations and transactions.</p> <p>9.3.12.FN-ACT.2 Utilize accounting tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.</p> <p>9.3.12.FN-ACT.3 Process, evaluate and disseminate financial information to assist business decision making.</p> | |

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

Learning Objectives and Activities

SWBAT answer the following questions:

- How is a worksheet prepared?
- How are financial statements prepared from a completed worksheet?
- What is the purpose of closing entries?
- How are adjusting entries journalized?
- How are closing entries journalized?
- How are reversing entries journalized?
- How does a sole proprietor work through the accounting cycle?

SWBAT demonstrate understanding of the following:

- Prepare a worksheet.
- Prepare financial statements from a complete worksheet.
- Explain the purpose of closing entries.
- Journalize adjusting entries.
- Journalize closing entries.
- Journalize reversing entries.
- Complete the accounting cycle for a sole proprietorship

Learning Activities:

- Guided Practice
- Discussion
- Math Review for Accounting
- Application Problems
- Mastery Problems
- Intuit® Quickbooks Pro® ©2017, Online Accounting Suite
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Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Entrance/Exit Cards

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- Practical Demonstration

Summative:

- Quizzes
- Unit Comprehensive Online Assessment

Alternative:

- Intuit© Quickbooks Pro© Application Activity
- Kahoot/Quizizz
- Virtual Business - Assess concepts using online simulation

Interdisciplinary Connections

Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

N-Q.3: Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

NJSLSA.R7: Integrate and evaluate content presented in diverse media and formats, including visually and quantitatively, as well as in words.

RST.11-12.3. Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.

RST.11-12.4. Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 11-12 texts and topics.

NJSLSA.W6. Use technology, including the Internet, to produce and publish writing and to interact and collaborate with others.

Career Readiness, Life Literacies, and Key Skills

Technology Integration

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- 9.4.8.TL.6: Collaborate to develop and publish work that provides perspectives on a real-world problem.

Students will use Google Sheets in order to enhance learning in utilizing formulas and

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DEPARTMENT Business COURSE Financial Accounting

manipulating cells.

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

Students will use Cengage Mindtap, Google Slides and Docs in order to present new ideas and reflect on learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Supplemental instruction will utilize Virtual Business and Quickbooks Pro.

Students will use internet based game sites such as Quizizz, Kahoot, and Quizlet live to reflect on their learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems

Additional resources and extension activities will be posted on Google Classroom in order to encourage students to reflect on their learning and expand on their knowledge.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Students will use Google Sites to curate a portfolio demonstrating their learning, growth, and reflection throughout the course.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Career Education

CRP3: Attend to personal health and financial well-being.

CRP4: Communicate clearly and effectively with reason.

CRP8: Utilize critical thinking to make sense of problems and persevere in solving them.

CRP11: Use technology to enhance productivity.

| | |
|---|---------------------|
| Time Frame | 2 Weeks (10 blocks) |
| Topic | |
| Accounting for a Merchandising Enterprise | |
| Alignment to Standards | |
| 9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary | |

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information for decision making in the finance industry.

9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.

9.3.12.FN.3 Plan, staff, lead and organize human resources in finance to enhance employee productivity and job satisfaction

9.3.12.FN.4 Determine effective tools, techniques and systems to communicate and deliver value to finance customers.

9.3.12.FN.5 Create and maintain positive, ongoing relationships with finance customers.

9.3.12.FN.6 Plan, monitor and manage day-to-day activities to ensure effective and efficient finance operations.

9.3.12.FN.7 Implement safety, health and environmental controls to ensure a safe and productive finance workplace.

9.3.12.FN.8 Describe and follow laws, regulations and ethical standards that affect finance operations and transactions.

9.3.12.FN.9 Plan, manage and maintain the use of financial resources to protect solvency.

9.3.12.FN.10 Plan, organize and manage a finance organization/department.

9.3.12.FN.11 Plan, monitor and manage day-to-day activities required to sustain continued business functioning.

9.3.12.FN.12 Access, evaluate and disseminate financial information to enhance financial decision-making processes.

9.3.12.FN.13 Manage a financial product or service mix in order to respond to market opportunities.

9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss.

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.

Learning Objectives and Activities

SWBAT answer the following questions:

- What is merchandising?
- What is FOB shipping?
- What is FOB destination?
- What is the difference between a periodic inventory system and a perpetual inventory system?
- How is cost of goods sold determined by the periodic inventory system?

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- How are worksheets and closing entries prepared?
- How are income statements prepared for a merchandising enterprise?

SWBAT demonstrate understanding of the following:

- Define merchandising.
- Define cash discounts.
- Define FOB shipping.
- Define FOB destination.
- Compare and contrast the differences between a periodic inventory system and a perpetual inventory system.
- Determine the cost of goods sold by the periodic inventory method.
- Prepare a worksheet and closing entries for a merchandising enterprise.
- Prepare an income statement for a merchandising enterprise.

Learning Activities:

- Guided Practice
- Discussion
- Math Review for Accounting
- Application Problems
- Mastery Problems
- Intuit® Quickbooks Pro® ©2017, Online Accounting Suite
- South-Western Cengage Learning® Century 21 Accounting, General Journal, 10e, ©2017, Chapter Problems and Mini Practice Sets
- South-Western Cengage Learning® MindTap® Online Course Management Suite
- South-Western Cengage Learning® Authentic Threads Manual Simulation
- DECA Connection Role Play Activity

Assessments

Formative:

- Teacher Observation
- Entrance/Exit Cards
- Practical Demonstration

Summative:

- Quizzes
- Unit Comprehensive Online Assessment

Alternative:

- Intuit® Quickbooks Pro® Application Activity
- Kahoot/Quizizz

Interdisciplinary Connections

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Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

N-Q.3: Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

NJSLSA.R7: Integrate and evaluate content presented in diverse media and formats, including visually and quantitatively, as well as in words.

RST.11-12.9. Synthesize information from a range of sources (e.g., texts, experiments, simulations) into a coherent understanding of a process, phenomenon, or concept, resolving conflicting information when possible.

NJSLSA.W2. Write informative/explanatory texts to examine and convey complex ideas and information clearly and accurately through the effective selection, organization, and analysis of content.

W.9-10.1: When students are justifying their reasoning on short answer and extended constructed response questions they write arguments to support claims in an analysis of substantive topics or texts, using valid reasoning and relevant and sufficient evidence.

Career Readiness, Life Literacies, and Key Skills

Technology Integration

All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaboratively and to create and communicate knowledge.

- 9.4.8.TL.6: Collaborate to develop and publish work that provides perspectives on a real-world problem.

Students will use Google Sheets in order to enhance learning in utilizing formulas and manipulating cells.

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

Students will use Cengage Mindtap, Google Slides and Docs in order to present new ideas and reflect on learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Supplemental instruction will utilize Virtual Business and Quickbooks Pro.

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DEPARTMENT Business COURSE Financial Accounting

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Additional resources and extension activities will be posted on Google Classroom in order to encourage students to reflect on their learning and expand on their knowledge.

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Students will use Google Sites to curate a portfolio demonstrating their learning, growth, and reflection throughout the course.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Career Education

CRP4: Communicate clearly and effectively with reason.

CRP5: Consider the environmental, social and economic impacts of decisions.

CRP9: Model integrity, ethical leadership and effective management.

CRP11: Use technology to enhance productivity.

CRP12: Work productively in teams while using cultural global competence.

| | |
|--|---------------------|
| Time Frame | 2 Weeks (10 blocks) |
| Topic | |
| Accounting Systems | |
| Alignment to Standards | |
| 9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry. | |
| 9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources. | |
| 9.3.12.FN.3 Plan, staff, lead and organize human resources in finance to enhance employee productivity and job satisfaction. | |
| 9.3.12.FN.4 Determine effective tools, techniques and systems to communicate and deliver value to finance customers. | |
| 9.3.12.FN.5 Create and maintain positive, ongoing relationships with finance customers. | |

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9.3.12.FN.6 Plan, monitor and manage day-to-day activities to ensure effective and efficient finance operations.

9.3.12.FN.7 Implement safety, health and environmental controls to ensure a safe and productive finance workplace.

9.3.12.FN.8 Describe and follow laws, regulations and ethical standards that affect finance operations and transactions.

9.3.12.FN.9 Plan, manage and maintain the use of financial resources to protect solvency.

9.3.12.FN.10 Plan, organize and manage a finance organization/department.

9.3.12.FN.11 Plan, monitor and manage day-to-day activities required to sustain continued business functioning.

9.3.12.FN.12 Access, evaluate and disseminate financial information to enhance financial decision-making processes.

9.3.12.FN.13 Manage a financial product or service mix in order to respond to market opportunities.

9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss.

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.

Learning Objectives and Activities

SWBAT answer the following questions:

- What is the purpose and characteristics of a special journal?
- What is the definition of subsidiary ledgers and controlling accounts?
- How are business transactions recorded in a sales journal, purchase journal, cash receipts journal, cash payments journal, and a general journal?
- How are journals posted to a general ledger and a subsidiary ledger?

SWBAT demonstrate understanding of the following:

- Explain the purpose and characteristics of special journals.
- Define subsidiary ledgers and controlling accounts.
- Record business transactions in a sales journal, purchase journal, cash receipts journal, cash payments journal, and a general journal.
- Evaluate the need for special journals.
- Post from a general or special journal to a general of subsidiary ledger.

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DEPARTMENT Business COURSE Financial Accounting

Learning Activities:

- Guided Practice
- Discussion
- Math Review for Accounting
- Application Problems
- Mastery Problems
- Intuit® Quickbooks Pro® ©2017, Online Accounting Suite
- South-Western Cengage Learning® Century 21 Accounting, General Journal, 10e, ©2017, Chapter Problems and Mini Practice Sets
- South-Western Cengage Learning® MindTap® Online Course Management Suite
- South-Western Cengage Learning® Authentic Threads Manual Simulation
- DECA Connection Role Play Activity

Assessments

Formative:

- Teacher Observation
- Graphic Organizer
- Entrance/Exit Cards

Summative:

- Quizzes
- Unit Comprehensive Online Assessment

Alternative:

- Kahoot/Quizizz
- Virtual Business - Assess concepts using online simulation

Interdisciplinary Connections

Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

N-Q.3: Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

RST.11-12.3. Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.

RST.11-12.4. Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 11-12 texts and topics.

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DEPARTMENT Business COURSE Financial Accounting

NJSLSA.W2. Write informative/explanatory texts to examine and convey complex ideas and information clearly and accurately through the effective selection, organization, and analysis of content.

Career Readiness, Life Literacies, and Key Skills

Technology Integration

All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaboratively and to create and communicate knowledge.

- 9.4.8.TL.6: Collaborate to develop and publish work that provides perspectives on a real-world problem.

Students will use Google Sheets in order to enhance learning in utilizing formulas and manipulating cells.

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

Students will use Cengage Mindtap, Google Slides and Docs in order to present new ideas and reflect on learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Supplemental instruction will utilize Virtual Business and Quickbooks Pro.

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Students will use Google Sites to curate a portfolio demonstrating their learning, growth, and reflection throughout the course.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Career Education

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DEPARTMENT Business COURSE Financial Accounting

CRP4: Communicate clearly and effectively with reason.
CRP8: Utilize critical thinking to make sense of problems and persevere in solving them.
CRP11: Use technology to enhance productivity.

| | |
|--|---------------------|
| Time Frame | 2 Weeks (10 blocks) |
| Topic | |
| Internal Controls and Cash Transactions | |
| Alignment to Standards | |
| <p>9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry.</p> <p>9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the use of financial resources.</p> <p>9.3.12.FN.3 Plan, staff, lead and organize human resources in finance to enhance employee productivity and job satisfaction.</p> <p>9.3.12.FN.4 Determine effective tools, techniques and systems to communicate and deliver value to finance customers.</p> <p>9.3.12.FN.5 Create and maintain positive, ongoing relationships with finance customers.</p> <p>9.3.12.FN.6 Plan, monitor and manage day-to-day activities to ensure effective and efficient finance operations.</p> <p>9.3.12.FN.7 Implement safety, health and environmental controls to ensure a safe and productive finance workplace.</p> <p>9.3.12.FN.8 Describe and follow laws, regulations and ethical standards that affect finance operations and transactions.</p> <p>9.3.12.FN.9 Plan, manage and maintain the use of financial resources to protect solvency.</p> <p>9.3.12.FN.10 Plan, organize and manage a finance organization/department.</p> <p>9.3.12.FN.11 Plan, monitor and manage day-to-day activities required to sustain continued business functioning.</p> <p>9.3.12.FN.12 Access, evaluate and disseminate financial information to enhance financial decision-making processes.</p> <p>9.3.12.FN.13 Manage a financial product or service mix in order to respond to market opportunities.</p> <p>9.3.12.FN.14 Employ financial risk-management strategies and techniques used to minimize business loss.</p> <p>9.3.12.FN-ACT.1 Describe and follow laws and regulations to manage accounting operations and transactions.</p> <p>9.3.12.FN-ACT.2 Utilize accounting tools, strategies and systems to plan, monitor, manage</p> | |

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DEPARTMENT Business COURSE Financial Accounting

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.

Learning Objectives and Activities

SWBAT answer the following questions:

- What is internal control and how is it utilized to achieve financial control in a business enterprise?
- How are financial documents utilized to maintain internal control over business transactions?
- What are the objectives of cash management and the internal controls associated with cash?

SWBAT demonstrate understanding of the following:

- Define internal control.
- Describe means utilized to achieve internal control in a business enterprise.
- Explain how to maintain internal control over business transactions.
- Define source documents and explain how each is utilized to maintain fiscal control.
- Explain internal control achieved through the net price method.
- Explain the objectives of effective cash management.
- Describe the controls associated with cash.
- Prepare a bank reconciliation.
- Describe the operation of a petty cash fund.
- Evaluate the ethical choices of accounting decisions

Learning Activities:

- Guided Practice
- Discussion
- Math Review for Accounting
- Application Problems
- Mastery Problems
- Intuit® Quickbooks Pro® ©2017, Online Accounting Suite
- South-Western Cengage Learning® Century 21 Accounting, General Journal, 10e, ©2017, Chapter Problems and Mini Practice Sets
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Assessments

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DEPARTMENT Business COURSE Financial Accounting

Formative:

- Classwork and Groupwork
- Teacher Observation
- Entrance/Exit Cards

Summative:

- Quizzes
- Unit Comprehensive Online Assessment

Alternative:

- Intuit© Quickbooks Pro© Application Activity
- Kahoot/Quizizz
- Virtual Business - Assess concepts using online simulation

Interdisciplinary Connections

Math:

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

ELA:

RST.11-12.3. Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.

NJSLSA.W2. Write informative/explanatory texts to examine and convey complex ideas and information clearly and accurately through the effective selection, organization, and analysis of content.

NJSLSA.W6. Use technology, including the Internet, to produce and publish writing and to interact and collaborate with others.

Career Readiness, Life Literacies, and Key Skills

Technology Integration

All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaboratively and to create and communicate knowledge.

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DEPARTMENT Business COURSE Financial Accounting

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- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Career Education

CRP8: Utilize critical thinking to make sense of problems and persevere in solving them.

CRP11: Use technology to enhance productivity.

| | |
|--|---------------------|
| Time Frame | 3 Weeks (15 blocks) |
| Topic | |
| Inventories and Capstone Project | |
| Alignment to Standards | |
| 9.3.12.FN.1 Utilize mathematical concepts, skills and problem solving to obtain necessary information for decision making in the finance industry. | |
| 9.3.12.FN.2 Utilize tools, strategies and systems to plan, monitor, manage and maintain the | |

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use of financial resources.

9.3.12.FN.3 Plan, staff, lead and organize human resources in finance to enhance employee productivity and job satisfaction.

9.3.12.FN.4 Determine effective tools, techniques and systems to communicate and deliver value to finance customers.

9.3.12.FN.5 Create and maintain positive, ongoing relationships with finance customers.

9.3.12.FN.6 Plan, monitor and manage day-to-day activities to ensure effective and efficient finance operations.

9.3.12.FN.7 Implement safety, health and environmental controls to ensure a safe and productive finance workplace.

9.3.12.FN.8 Describe and follow laws, regulations and ethical standards that affect finance operations and transactions.

9.3.12.FN.9 Plan, manage and maintain the use of financial resources to protect solvency.

9.3.12.FN.10 Plan, organize and manage a finance organization/department.

9.3.12.FN.11 Plan, monitor and manage day-to-day activities required to sustain continued business functioning.

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9.3.12.FN.13 Manage a financial product or service mix in order to respond to market opportunities.

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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.

Learning Objectives and Activities

SWBAT answer the following questions:

- What is the merchandise inventory and what are the effects of inventory understatement and overstatement on income determination?
- What is the difference between a periodic and perpetual inventory system?
- What is FIFO?
- What is LIFO?
- What is average cost?

SWBAT demonstrate understanding of the following:

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DEPARTMENT Business COURSE Financial Accounting

- Define merchandise inventory and show the effects of inventory understatement and overstatement in income determination.
- Distinguish between a periodic inventory and perpetual inventory system.
- Calculate the value of inventories utilizing:
 - First in, first out (FIFO)
 - Last in, first out (LIFO)
 - Average cost
- Evaluate how net income changes based on the different inventory costing methods

Learning Activities:

- Guided Practice
- Discussion
- Math Review for Accounting
- Application Problems
- Mastery Problems
- Intuit® Quickbooks Pro® ©2017, Online Accounting Suite
- South-Western Cengage Learning® Century 21 Accounting, General Journal, 10e, ©2017, Chapter Problems and Mini Practice Sets
- South-Western Cengage Learning® MindTap® Online Course Management Suite
- South-Western Cengage Learning® Authentic Threads Manual Simulation
- DECA Connection Role Play Activity

Assessments

Formative:

- Classwork and Groupwork
- Teacher Observation
- Entrance/Exit Cards

Summative:

- Quizzes
- Unit Comprehensive Online Assessment

Benchmark:

- Cumulative multiple choice exam
- Capstone Project final assessment

Alternative:

- Intuit® Quickbooks Pro® Application Activity
- Kahoot/Quizizz
- Virtual Business - Assess concepts using online simulation

Interdisciplinary Connections

Math:

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DEPARTMENT Business COURSE Financial Accounting

N-Q.1: Use units as a way to understand problems and to guide the solution of multi-step problems; choose and interpret units consistently in formulas; choose and interpret the scale and the origin in graphs and data displays.

N-Q.3: Choose a level of accuracy appropriate to limitations on measurement when reporting quantities.

ELA:

NJSLSA.R7: Integrate and evaluate content presented in diverse media and formats, including visually and quantitatively, as well as in words.

RST.11-12.3. Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.

RST.11-12.4. Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 11-12 texts and topics.

RST.11-12.7. Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., quantitative data, video, multimedia) in order to address a question or solve a problem.

RST.11-12.9. Synthesize information from a range of sources (e.g., texts, experiments, simulations) into a coherent understanding of a process, phenomenon, or concept, resolving conflicting information when possible.

NJSLSA.W2. Write informative/explanatory texts to examine and convey complex ideas and information clearly and accurately through the effective selection, organization, and analysis of content.

NJSLSA.W6. Use technology, including the Internet, to produce and publish writing and to interact and collaborate with others.

WHST.11-12.7. Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating an understanding of the subject under investigation.

W.9-10.1: When students are justifying their reasoning on short answer and extended constructed response questions they write arguments to support claims in an analysis of substantive topics or texts, using valid reasoning and relevant and sufficient evidence

Science:

HS-ETS1-4: Use a computer simulation to model the impact of proposed solutions to a complex real-world problem with numerous criteria and constraints on interactions within and between systems relevant to the problem.

Career Readiness, Life Literacies, and Key Skills

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DEPARTMENT Business

COURSE Financial Accounting

Technology Integration

All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaboratively and to create and communicate knowledge.

- 9.4.8.TL.6: Collaborate to develop and publish work that provides perspectives on a real-world problem.

Students will use Google Sheets in order to enhance learning in utilizing formulas and manipulating cells.

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

Students will use Cengage Mindtap, Google Slides and Docs in order to present new ideas and reflect on learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems.

Supplemental instruction will utilize Virtual Business and Quickbooks Pro.

Students will use internet based game sites such as Quizizz, Kahoot, and Quizlet live to reflect on their learning progress.

- 9.4.5.CT.3: Describe how digital tools and technology may be used to solve problems

Additional resources and extension activities will be posted on Google Classroom in order to encourage students to reflect on their learning and expand on their knowledge.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Students will use Google Sites to curate a portfolio demonstrating their learning, growth, and reflection throughout the course.

- 9.4.12.TL.4: Collaborate in online learning communities or social networks or virtual worlds to analyze and propose a resolution to a real-world problem

Career Education

CRP3: Attend to personal health and financial well-being.

CRP4: Communicate clearly and effectively with reason.

CRP5: Consider the environmental, social and economic impacts of decisions.

CRP8: Utilize critical thinking to make sense of problems and persevere in solving them.

CRP9: Model integrity, ethical leadership and effective management.

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CRP10: Plan education and career paths aligned to personal goals.
CRP11: Use technology to enhance productivity.
CRP12: Work productively in teams while using cultural global competence.

Modifications (ELL, Special Education, At Risk Students, Gifted & Talented, & 504 Plans)

ELL:

- Work toward longer passages as skills in English increase
- Use visuals
- Introduce key vocabulary before lesson
- Teacher models reading aloud daily
- Provide peer tutoring
- Use of Bilingual Dictionary
- Guided notes and/or scaffold outline for written assignments
- Provide students with English Learner leveled readers.

Supports for Students With IEPs:

- Allow extra time to complete assignments or tests
- Guided notes and/or scaffold outline for written assignments
- Work in a small group
- Allow answers to be given orally or dictated
- Use large print books, Braille, or books on CD (digital text)
- Follow all IEP modifications

At-Risk Students:

- Guided notes and/or scaffold outline for written assignments
- Introduce key vocabulary before lesson
- Work in a small group
- Lesson taught again using a differentiated approach
- Allow answers to be given orally or dictated
- Use visuals / Anchor Charts
- Leveled texts according to ability

Gifted and Talented:

- Create an enhanced set of introductory activities (e.g. advance organizers, concept maps, concept puzzles)

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- Provide options, alternatives and choices to differentiate and broaden the curriculum
- Organize and offer flexible small group learning activities
- Provide whole group enrichment explorations
- Teach cognitive and methodological skills
- Use center, stations, or contracts
- Organize integrated problem-solving simulations
- Propose interest-based extension activities
- Expose students to beyond level texts.

Supports for Students With 504 Plans:

- Follow all the 504 plan modifications
- Text to speech/audio recorded selections
- Amplification system as needed
- Leveled texts according to ability
- Fine motor skill stations embedded in rotation as needed
- Modified or constrained spelling word lists
- Provide anchor charts with high frequency words and phonemic patterns

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