

# **LINDEN HIGH SCHOOL ACADEMY OF SCIENCE & TECHNOLOGY**

## **PHILOSOPHY**

It is the philosophy of the Linden High School – Academy of Science & Technology to provide current up-to-date educational programs which will develop each student and enhance their talents to seek higher education or gainful employment. Our program will reflect the individuality of each student and their stated needs. We will advance their preparation and the changes that occur across the years in the industrial, technological, and socio-economic arena and will continuously meet the fluctuations of industry standards. The impetus of our program will be to advance the acquisition of technical skills, encourage higher education and finally promote employment for our graduates.

## **GOALS**

- Provide the learning environment for students to acquire the technological and/or trade related skills.
- Provide a safe learning environment, while practicing processes and using state of the art equipment that meets industry standards.
- Prepare students to advance to institutions of higher learning that may include technical/proprietary schools, county or four-year colleges or seek entry level employment positions in their field of preparation.
- Offer students the preparation and opportunity to practice acquired skills that meet industry standards by participation in the Co-operative Business Education (CBE), Marketing Co-operative or the Co-operative Industrial Education (CIE) programs.
- Develop the foundations for a work ethic that includes appropriate work attitudes, dependability, reliability and how each of these components relate to job security, success, advancement and higher pay as outlined in our school to career curriculum which can be infused in each program.
- Use the commitments made by industrial and community representatives to advise the faculty and the appropriate levels of administration of current industry trends and standards.

# I. PROGRAM PHILOSOPHY

## Business Education/Computer Science Department

The Business Education/Computer Science Department of Linden High School believes that the mission of business education/computer science is to teach for and about business/computer science. Business education/computer science prepares learners to make wise personal economic and career choices while developing knowledge, skills, and attitudes necessary to succeed in the workforce or to succeed in advanced educational programs at business or technical schools, two-year colleges, and four-year colleges and universities.

Business education means instruction about various roles that all learners will play as economically literate citizens. This instruction includes personal consumer economic skills, knowledge of social and government responsibility, and an understanding of business operations. Learning about business also means developing interpersonal and leadership skills for functioning in multicultural business settings. Preparation for business means building on these general understandings about business in a way that prepares learners to be employed in a variety of careers.

Computer science means the study of computer hardware and computer software design. It includes systems analysis and design, application and system software design, and programming and data center operations. Computer programmers write, test, and maintain detailed instructions that list in a logical order the steps computers must execute to perform their functions. Computer scientists emphasize the application of theory to design computers and software as theorists, researchers, or inventors. Computer engineers apply the theories and principles of science and mathematics to design hardware, software, networks, and processes to solve technical problems. Systems analysts study business, scientific, or engineering data processing problems and design new solutions using computers.

**WE BELIEVE THAT**, as identified in *Skills and Tasks for Jobs: A SCANS(Secretary's Commission on Achieving Necessary Skills)Report for America 2000 and Skills for the 21<sup>st</sup> Century*, the business education/computer science curriculum must prepare competent workers who need:

- **Basic Skills:** reading, writing, arithmetic and mathematics, speaking, and listening.
- **Thinking Skills:** ability to learn, to reason, to think creatively, to make decisions, and to solve problems.
- **Personal Qualities:** individual responsibility, self-esteem and self-management, sociability, integrity, and honesty.

**WE BELIEVE THAT**, as identified in *Skills and Tasks for Jobs: A SCANS Report for America 2000 and Skills for the 21<sup>st</sup> Century*, the business education/computer science curriculum must prepare effective workers who can productively use:

- **Resources:** they know how to allocate time, money, materials, space, and staff.
- **Interpersonal skills:** they can work on teams, teach others, serve customers, lead, negotiate, and work well with people from culturally diverse backgrounds.
- **Information:** they can acquire and evaluate data, organize and maintain files, interpret and communicate, and use computers to process information.
- **Systems:** they understand social, organizational, and technological systems; monitor and correct performance; and design or improve systems.
- **Technology:** they can select equipment and tools, apply technology to specific tasks, and maintain and troubleshoot equipment.

**WE BELIEVE THAT** the New Jersey Core Curriculum Cross-Content Workplace Readiness Standards establish the framework for the business education/computer science curriculum. Furthermore, the business education/computer science curriculum supports, addresses, and utilizes many elements of the Language Arts and Literacy Standards, Mathematics Standards, and Science Standards. These standards enable learners to succeed in the workplace and in post-secondary educational programs.

- **Cross-Content Workplace Readiness Standards**

- ✓ Career planning
- ✓ Critical-thinking skills
- ✓ Decision-making skills
- ✓ Problem-solving skills
- ✓ Safety principles
- ✓ Self-management skills
- ✓ Use information
- ✓ Use other tools
- ✓ Use technology
- ✓ Workplace-readiness skills

- **Language Arts and Literacy Standards**

- ✓ Listen actively
- ✓ Read various materials
- ✓ Speak formally and informally
- ✓ Use non-textual visual information
- ✓ Write clear, concise, organized language

- **Mathematics Standards**
  - ✓ Communicate mathematically
  - ✓ Connect mathematics to other learning
  - ✓ Measurement
  - ✓ Number sense
  - ✓ Numerical operations
  - ✓ Reasoning skills
  - ✓ State and solve mathematical problems
  - ✓ Use algebraic concepts/processes to solve problems
  - ✓ Use calculators and computers
  - ✓ Use concepts/methods of discrete mathematics
  - ✓ Use geometric properties/relationships to solve problems
  - ✓ Use high levels of mathematical thought
- **Science Standards**
  - ✓ Formulate usable questions and hypotheses
  - ✓ Plan experiments, investigation, or research
  - ✓ Conduct systematic observations or collect data
  - ✓ Interpret and analyze data
  - ✓ Draw conclusions
  - ✓ Communicate results

**WE BELIEVE THAT** the following content areas identified by the National Business Education Association constitute a quality business/computer science education:

- **Accounting**
- **Business Law**
- **Career Development**
- **Communications**
- **Computation**
- **Cooperative Work Experience**
- **Economics and Personal Finance**
- **Entrepreneurship**
- **International Business**
- **Interrelationships of Business Functions**
- **Management**

- **Marketing**
- **Safety Principles**
- **Information Technology**

**WE BELIEVE THAT** our institution of the College Board Advanced Placement Computer Science program and the International Baccalaureate Computer Science program and Business and Management courses enhances our overall program by providing a rigorous preuniversity environment within which we can meet the needs of highly motivated students.

**WE BELIEVE THAT** a strong business education/computer science program is responsive to shifting educational and instructional paradigms. Therefore, curriculum revision must be continuous and based on a sound, carefully thought-out assessment of many variables. Some variables to consider include changing technology, changing demographics, the economy, political developments with their accompanying rules and regulations, and local educational policies and practices.

**WE BELIEVE THAT** education for and about business/computer science should be guided by a global vision recognizing business/computer science as an essential educational component involving all learners in real-life applications

## II. PROGRAM GOALS

### Business Education/Computer Science Department

The program goals of the Business Education/Computer Science Department are based on the New Jersey Core Curriculum Content Standards.

#### A. Cross-Content Workplace Readiness Standards and Progress Indicators

**Standard 9.1:** All students will develop career planning and workplace readiness skills.

Students will be expected to develop the skills to seek, obtain, maintain, and change jobs. These skills are critical to each student's future ability to navigate in the complex world of work. Prior to leaving school, each student should possess the skills needed to sustain him/herself as an adult in the labor force.

All students will be able to:

- Demonstrate employability skills and work habits, such as honesty, work ethic, dependability, promptness, and getting along with others, needed to get and keep a job.
- Describe the importance of personal skills and attitudes to job success.
- Identify career interests, abilities, and skills.
- Develop an individual career plan.
- Identify skills that are transferable from one occupation to another.
- Select a career major and appropriate accompanying courses.
- Describe the importance of academic and occupational skills to achievement in the work world.
- Demonstrate occupational skills developed through structured learning experiences, such as volunteer, community service, and work-based experiences or part-time employment.
- Identify job openings.
- Prepare a resume and complete job applications.
- Demonstrate skills and attitudes necessary for a successful job interview.
- Demonstrate consumer and other financial skills.

## **B. Cross-Content Workplace Readiness Standards and Progress Indicators**

**Standard 8.1:** All students will use information, technology, and other tools.

Students will be expected to develop skills in the use of information, up-to-date educational technology, and other tools to improve learning, achieve goals, and produce products and presentations. They will learn to develop, locate, summarize, organize, synthesize, and evaluate information. Students will be expected to use technological tools, such as telecommunications networking for problem-solving, writing, and research.

All students will be able to:

- Understand how technological systems function.
- Select appropriate tools and technology for specific activities.
- Demonstrate skills needed to effectively access and use technology-based materials through keyboarding, troubleshooting, and retrieving and managing information.
- Develop, search, and manipulate databases.
- Access technology-based communication and information systems.
- Access and assess information on specific topics using both technological (e.g., computer, telephone, satellite) and print resources available in libraries or media centers.
- Use technology and other tools to solve problems, collect data, and make decisions.
- Use technology and other tools, including word-processing, spreadsheet and presentation programs, and print or graphic utilities to produce products.
- Use technology to present designs and results of investigations.
- Discuss problems related to the increasing use of technologies.

## **B. Cross-Content Workplace Readiness Standards and Progress Indicators**

**Standard 8.1:** All students will use critical thinking, decision-making, and problem-solving skills.

Students will be expected to develop original thoughts and ideas, think creatively, develop habits of inquiry, and take intellectual and performance risks. They will be expected to recognize problems, devise a variety of ways to solve these problems, analyze the potential advantages and disadvantages of each alternative, and evaluate the effectiveness of the method ultimately selected.

All students will be able to:

- Recognize and define a problem or clarify decisions to be made.
- Use models, relationships, and observations to clarify problems and potential solutions.
- Formulate questions and hypotheses.
- Identify and access resources, sources of information, and services in the school and the community.
- Use the library media center as a critical resource for inquiry and assessment of print and nonprint materials.
- Plan experiments, investigation, or research.
- Conduct systematic observations or collect data.
- Organize, synthesize, and evaluate information for appropriateness and completeness.
- Identify patterns and investigate relationships.
- Monitor and validate their own thinking.
- Identify and evaluate the validity of alternative solutions.
- Interpret and analyze data to draw conclusions.
- Select and apply appropriate solutions to problem-solving and decision-making situations.
- Evaluate the effectiveness of various solutions.
- Apply problem-solving skills to original and creative/design projects.
- Utilize practice sets and simulations.

### **C. Cross-Content Workplace Readiness Standards and Progress Indicators**

**Standard 9.2:** All students will demonstrate self-management skills.

Students will be expected to address issues related to personal development, such as accepting responsibility for their own learning and understanding expectations for performance. They are also expected to demonstrate positive work behaviors and ethics, the ability to work individually and cooperatively in groups, and respect for others of diverse cultural and social backgrounds.

All students will be able to:

- Set short- and long-term goals.
- Work cooperatively with others to accomplish a task.
- Evaluate their own actions and accomplishments.
- Describe constructive responses to criticism.
- Provide constructive criticism to others.
- Describe actions that demonstrate respect for people of different races, ages, religions, ethnicity, and gender.



- Describe the roles people play in groups.
- Describe how one's behavior influences the feelings and actions of others.
- Demonstrate refusal skills.
- Use time efficiently and effectively.
- Apply study skills to expand their own knowledge and skills.
- Describe how ability, effort, and achievement are interrelated.

#### **D. Cross-Content Workplace Readiness Standards and Progress Indicators**

**Standard 9.2:** All students will apply safety principles.

Safety is an important component of all content areas, especially the arts, health and physical education, science, occupational education programs, and any content area where hands-on activities take place. Students need to learn behaviors that will ensure their own safety and health and that of others. They also should become familiar with the rules and laws governing safety and health so that they can act responsibly and implement these standards.

All students will be able to:

- Explain how common injuries can be prevented.
- Develop and evaluate an injury prevention program.
- Demonstrate principles of safe physical movement.
- Demonstrate safe use of tools and equipment.
- Identify and demonstrate the use of recommended safety and protective devices.
- Identify common hazards and describe methods to correct them.
- Identify and follow safety procedures for computer laboratory and other hands-on experiences.
- Discuss rules and laws designed to promote safety and health and their rationale.
- Discuss procedures for basic first aid and safety precautions.

#### **E. Language Arts and Literacy Standards**

- **Standard 3.1:** All students will speak for a variety of real purposes and audiences.
- **Standard 3.2:** All students will listen actively in a variety of situations to information from a variety of sources.
- **Standard 3.3:** All students will write in clear, concise, organized language that varies in content and form for different audiences and purposes.
- **Standard 3.4:** All students will read various materials and texts with comprehension and critical analysis.
- **Standard 3.5:** All students will view, understand, and use nontextual visual information.

## G. Mathematics Standards

- **Standard 4.1:** All students will develop the ability to pose and solve mathematical problems in mathematics, other disciplines, and everyday experiences.
- **Standard 4.2:** All students will communicate mathematically through written, oral, symbolic, and visual forms of expression.
- **Standard 4.3:** All students will connect mathematics to other learning by understanding the interrelationships of mathematical ideas and the roles that mathematics and mathematical modeling play in other disciplines and in life.
- **Standard 4.4:** All students will develop reasoning ability and will become self-reliant, independent mathematical thinkers.
- **Standard 4.5:** All students will regularly and routinely use calculators, computers, manipulatives, and other mathematical tools to enhance mathematical thinking, understanding, and power.
- **Standard 4.6:** All students will develop number sense and an ability to represent numbers in a variety of forms and use numbers in diverse situations.
- **Standard 4.7:** All students will develop spatial sense and an ability to use geometric properties and relationships to solve problems in mathematics and in everyday life.
- **Standard 4.8:** All students will understand, select, and apply various methods of performing numerical operations.
- **Standard 4.9:** All students will develop an understanding of and will use measurement to describe and analyze phenomena.
- **Standard 4.13:** All students will develop an understanding of algebraic concepts and processes and will use them to represent and analyze relationships among variable quantities and to solve problems.
- **Standard 4.14:** All students will apply the concepts and methods of discrete mathematics to model and explore a variety of practical situations.
- **Standard 4.16:** All students will demonstrate high levels of mathematical thought through experiences which extend beyond traditional computation, algebra, and geometry.

## H. Science Standard

- **Standard 5.2:** All students will develop problem-solving, decision-making, and inquiry skills, reflected by formulating usable questions and hypotheses, planning experiments, conducting systematic observations, interpreting and analyzing data, drawing conclusions, and communicating results.

**Business Education/Computer Science Department**



## Business Education Courses

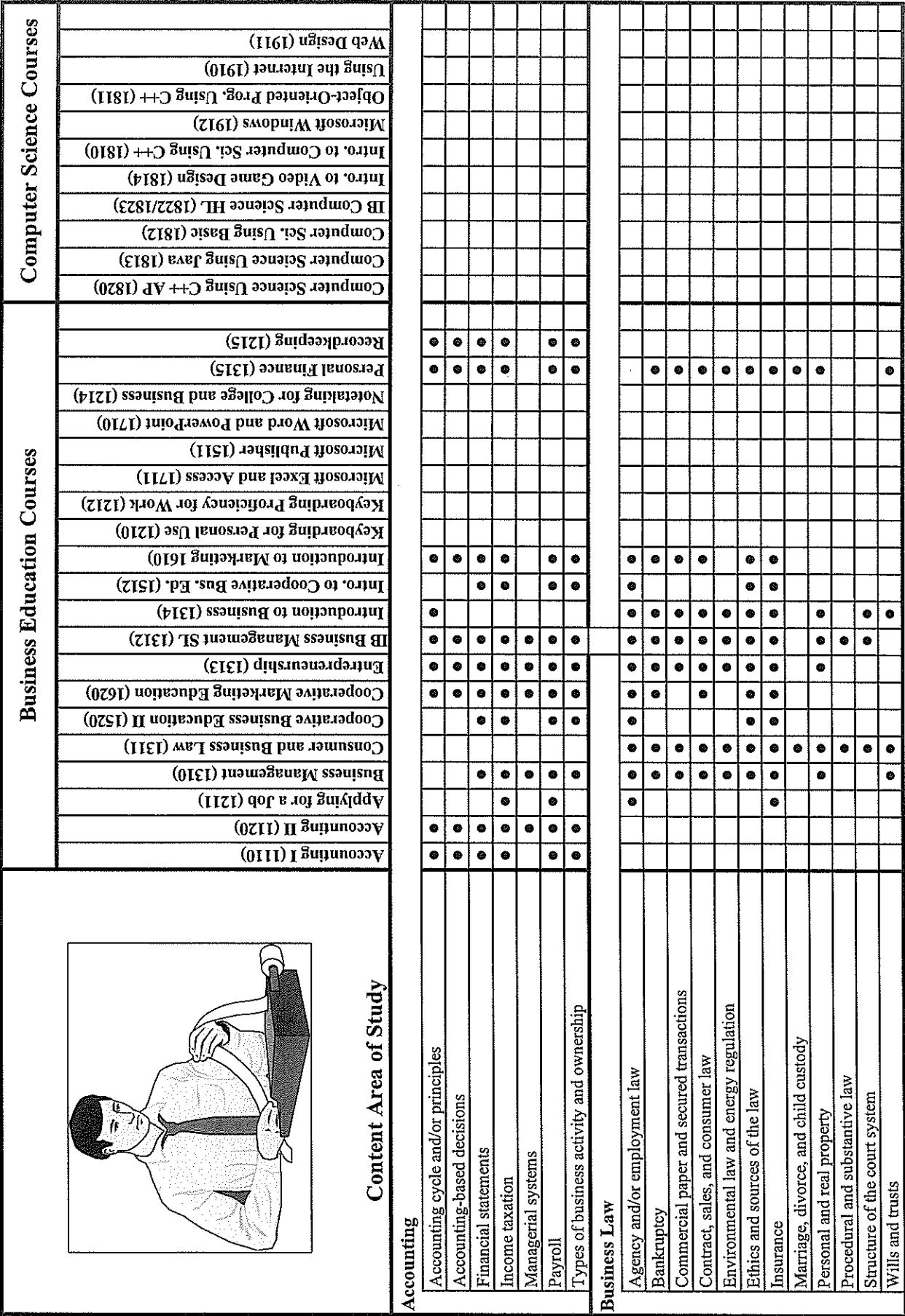
## Computer Science Courses

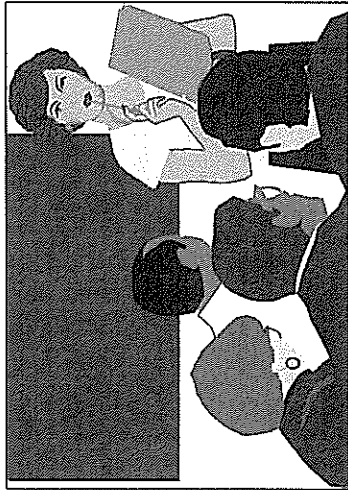
|                                                          |
|----------------------------------------------------------|
| Communicate mathematically                               |
| Connect mathematics to other learning                    |
| Measurement                                              |
| Number sense                                             |
| Numerical operations                                     |
| Reasoning skills                                         |
| State and solve mathematical problems                    |
| Use algebraic concepts/processes to solve problems       |
| Use calculators and/or computers                         |
| Use concepts/methods of discrete mathematics             |
| Use geometric properties/relationships to solve problems |
| Use high levels of mathematical thought                  |

[illegible]

|                                                 |
|-------------------------------------------------|
| Formulate usable questions and hypotheses       |
| Plan experiments, investigation, or research    |
| Conduct systematic observations or collect data |
| Interpret and analyze data                      |
| Draw conclusions                                |
| Communicate results                             |

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## Content Area of Study

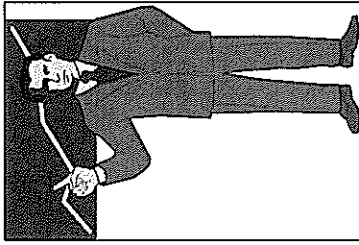
## Career Development

|                                                  |
|--------------------------------------------------|
| Career resources, success, and lifelong learning |
| Goals and an individual career path              |
| Personal strengths and weaknesses                |
| Strategies for transition from school to work    |
| Work ethic                                       |
| Workplace communication skills                   |
| Workplace diversity and relationships            |

## Communications

|                                             |
|---------------------------------------------|
| Customer-service strategies                 |
| Forms of communication in pursuit of career |
| Leadership and supervision techniques       |
| Social communication skills                 |
| Standards of personal ethics                |
| Technology to enhance effectiveness         |
| Verbal communication skills                 |
| Written communication skills                |





## Content Area of Study

## Economics and Personal Finance

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## Entrepreneurship

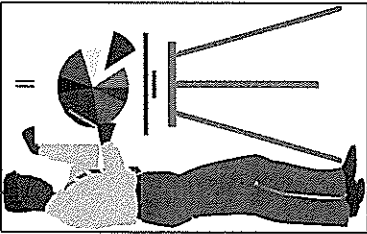
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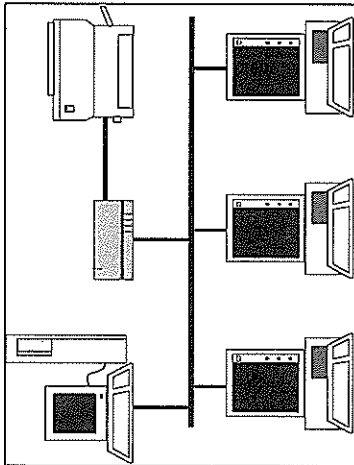


## Content Area of Study

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|  | <b>Business Education Courses</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Computer Science Courses</b>                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Content Area of Study</b>                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| <b>Management</b>                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Code of ethics                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Community involvement                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Competitive advantage                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Functions of management                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Government regulations                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Human resources managers                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Management decisions                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Management principles                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Management theories                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Managerial skills                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Organizational structures                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Organized labor                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| <b>Marketing</b>                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Distribution plans                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Forecasting principles                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Forms of marketing promotion                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Impact on individual, business, and society                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Marketing decisions                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Marketing plans                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Marketing research                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Marketing variables and strategies                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
| Roles of marketing                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                |
|                                                                                     | Accounting I (1110)<br>Accounting II (1120)<br>Applying for a Job (1211)<br>Business Management (1310)<br>Consumer and Business Law (1311)<br>Cooperative Business Education II (1520)<br>Cooperative Marketing Education (1620)<br>Entrepreneurship (1313)<br>IB Business Management SL (1312)<br>Introduction to Business (1314)<br>Intro. to Cooperative Bus. Ed. (1512)<br>Introduction to Marketing 1610)<br>Keyboarding for Personal Use (1210)<br>Keyboarding Proficiency for Work (1212)<br>Microsoft Excel and Access (1711)<br>Microsoft Publisher (1511)<br>Microsoft Word and PowerPoint (1710)<br>Notetaking for College and Business (1214)<br>Personal Finance (1315)<br>Recordkeeping (1215) | Computer Science Using C++ AP (1820)<br>Computer Science Using Java (1813)<br>Computer Sci. Using Basic (1812)<br>IB Computer Science HL (1822/1823)<br>Intro. To Video Game Design (1814)<br>Intro. to Computer Sci. Using C++ (1810)<br>Microsoft Windows (1912)<br>Object-Oriented Prog. Using C++ (1811)<br>Using the Internet (1910)<br>Web Design (1911) |





### Content Area of Study

## Technology: Computer Science and Information Systems

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## **IV. COURSE DESCRIPTION**

### **Accounting I**

Prerequisite: None

Credits: 5

Grade Level: 9, 10, 11, 12

This course introduces students to basic accounting concepts and principles. The accounting cycle – journalizing, posting, preparing financial statement, and adjusting and closing entries – is presented in a step-by-step progression. Topics covered are presented for a service business organized as a proprietorship and for a merchandising business organized as a partnership and as a corporation. This course is beneficial for the college-bound student majoring in accounting or business, the work-bound student, and for personal use. Hands-on computerized accounting applications are integrated into the course content.

## V. COURSE GOALS

Accounting I will be divided into three cycles containing twenty-six chapters to prepare the student for the world of business. It will prepare the student with the basics of keeping the financial records for a service business operated as a sole proprietorship, a merchandising business operated as a partnership and a corporation.

At the conclusion of the course, all students will be able to:

- Start a proprietorship.
- Start a proprietorship with changes to owner's equity.
- Analyze transactions into debit and credit parts.
- Record transactions in a general journal.
- Post from a general journal to a general ledger.
- Use cash control systems.
- Prepare a worksheet for a service business.
- Prepare financial statements for a proprietorship.
- Record adjusting and closing entries for a service business.
- Journalize purchases and cash payments into special journals.
- Journalize sales and cash receipts using special journals.
- Post to general and subsidiary ledgers.
- Prepare payroll records.
- Prepare payroll transactions and tax reporting documents.
- Prepare a worksheet for a merchandising business.
- Prepare financial statements for a partnership.
- Record adjusting and closing entries for a partnership.
- Record purchases and cash payments for a corporation.
- Prepare entries for uncollectible accounts receivable.
- Prepare entries for plant assets and depreciation.
- Prepare inventory control records.
- Prepare entries for notes and interest.
- Prepare entries for accrued revenue and expenses.
- Distribute dividends and prepare a worksheet for a corporation.
- Prepare financial statements and end-of-fiscal-period entries for a corporation.
- Demonstrate safety principles.
- Identify careers and career paths.

## VI. COURSE CURRICULUM CHART - Accounting I

| CHAPTERS                                                                 | OBJECTIVES                                                                                                                                                                                                                                          | STANDARD   | RESOURCE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Starting a Proprietorship</b>                                         | <p><i>All students will be able to:</i></p> <ul style="list-style-type: none"> <li>• Define Accounting</li> <li>• Explain and solve the accounting equation.</li> <li>• Analyze business activities.</li> <li>• Prepare a balance sheet.</li> </ul> | <b>9.2</b> | <p>The following are suggested resources to be used <i>throughout</i> the course where appropriate:</p> <ul style="list-style-type: none"> <li>• Textbook</li> <li>• Workbook</li> <li>• Instructor's Resource Kit</li> <li>• Software associated with text</li> <li>• Internet</li> <li>• <u>Dictionary of Occupational Titles</u></li> <li>• Videos</li> <li>• Supplements</li> <li>• Magazines and newspaper articles</li> <li>• Program and Course Bibliography and Resources</li> </ul> |
| <b>Starting a Proprietorship with changes that affect Owner's Equity</b> | <ul style="list-style-type: none"> <li>• Explain how changes affect the accounting equation.</li> <li>• Report changes in owner's equity on a balance sheet.</li> </ul>                                                                             | <b>9.2</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Analyze Transactions into Debit and Credit Parts</b>                  | <ul style="list-style-type: none"> <li>• Use T accounts.</li> <li>• Analyze how transactions affect accounts (assets, liabilities, and owner's equity).</li> </ul>                                                                                  | <b>9.2</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Record Transactions in a General Journal</b>                          | <ul style="list-style-type: none"> <li>• Use a source document to record transactions into debit and credit parts (buying insurance, purchasing on account, paying on account, changes in owner's equity and receiving cash).</li> </ul>            | <b>9.2</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

| CHAPTERS                                                           | OBJECTIVES                                                                                                                                                                                                                                                                                                                 | STANDARD   | RESOURCE                            |
|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------|
| <b>Post from a General Journal</b>                                 | <p><i>All students will be able to:</i></p> <ul style="list-style-type: none"> <li>• Prepare a chart of accounts.</li> <li>• Post from a general journal to a general ledger. Prove cash and make correcting entries.</li> </ul>                                                                                           | <b>9.2</b> | See previously suggested resources. |
| <b>Establish a Cash Control System</b>                             | <ul style="list-style-type: none"> <li>• Use a checking account.</li> <li>• Prepare deposits and record on a check stub.</li> <li>• Prepare a bank reconciliation.</li> <li>• Journalize dishonored checks.</li> <li>• Journalize electronic funds transfer.</li> <li>• Establish and manage a petty cash fund.</li> </ul> | <b>9.2</b> |                                     |
| <b>Prepare a Worksheet for a Service Business</b>                  | <ul style="list-style-type: none"> <li>• Create a trial balance.</li> <li>• Plan adjusting entries.</li> <li>• Complete the worksheet (income statement and balance sheet columns).</li> <li>• Solve for net income or net loss.</li> <li>• Find and correct errors.</li> </ul>                                            | <b>9.2</b> |                                     |
| <b>Prepare Financial Statements for a Proprietorship</b>           | <ul style="list-style-type: none"> <li>• Prepare an income statement</li> <li>• Prepare a balance sheet in account form.</li> </ul>                                                                                                                                                                                        | <b>9.2</b> |                                     |
| <b>Record Adjusting and Closing Entries for a Service Business</b> | <ul style="list-style-type: none"> <li>• Record adjusting entries in a general journal.</li> <li>• Record closing entries in a general journal.</li> <li>• Prepare a post closing trial balance.</li> </ul>                                                                                                                | <b>9.2</b> |                                     |



| CHAPTERS                                                              | OBJECTIVES                                                                                                                                                                                                                                                                                                                                                                | STANDARD   | RESOURCE                            |
|-----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------|
| <b>Journalize Purchasing and Cash Payments Using Special Journals</b> | <p><i>All students will be able to:</i></p> <ul style="list-style-type: none"> <li>Journalize purchases of merchandise using a purchases journal.</li> <li>Journalize cash payments using a cash payments journal.</li> <li>Replenish petty cash.</li> <li>Record miscellaneous entries in a general journal (example: purchase of supplies on account).</li> </ul>       | <b>9.2</b> | See previously suggested resources. |
| <b>Journalize Sales and Cash Receipts Using Special Journals</b>      | <ul style="list-style-type: none"> <li>Journalize sales on account using a sales journal.</li> <li>Journalize cash receipts using a cash receipts journal.</li> </ul>                                                                                                                                                                                                     | <b>9.2</b> |                                     |
| <b>Posting to General and Subsidiary Ledgers</b>                      | <ul style="list-style-type: none"> <li>Post to an accounts payable ledger.</li> <li>Post from other journals to an accounts payable ledger.</li> <li>Post to an accounts receivable ledger.</li> <li>Post additional transactions to an accounts receivable ledger.</li> <li>Post from journals to a general ledger.</li> <li>Post totals to a general ledger.</li> </ul> | <b>9.2</b> |                                     |
| <b>Preparing Payroll Records</b>                                      | <ul style="list-style-type: none"> <li>Prepare payroll time cards.</li> <li>Determine payroll tax withholding.</li> <li>Prepare payroll records.</li> <li>Prepare payroll checks.</li> </ul>                                                                                                                                                                              | <b>9.2</b> |                                     |
| <b>Payroll Accounting, Taxes, and Reports</b>                         | <ul style="list-style-type: none"> <li>Record a payroll.</li> <li>Record employer payroll taxes.</li> <li>Report withholding and payroll taxes.</li> <li>Pay withholding and payroll taxes.</li> </ul>                                                                                                                                                                    | <b>9.2</b> |                                     |

| CHAPTERS                                                              | OBJECTIVES                                                                                                                                                                                                                                                                                                     | STANDARD   | RESOURCE                            |
|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------|
| <b>Worksheet for a Merchandising Business</b>                         | <p><i>All students will be able to:</i></p> <ul style="list-style-type: none"> <li>• Prepare the trial balance section of an 8-column worksheet.</li> <li>• Analyze and record worksheet adjustments.</li> <li>• Complete the income statement and balance sheet columns.</li> </ul>                           | <b>9.2</b> | See previously suggested resources. |
| <b>Financial Statements for a Partnership</b>                         | <ul style="list-style-type: none"> <li>• Prepare an income statement.</li> <li>• Figure component percentages.</li> <li>• Prepare the distribution on net income and owner's equity statements.</li> <li>• Prepare the balance sheet in report form.</li> </ul>                                                | <b>9.2</b> |                                     |
| <b>Recording Adjusting and Closing Entries for a Partnership</b>      | <ul style="list-style-type: none"> <li>• Record adjusting entries.</li> <li>• Record closing entries for income statement accounts.</li> <li>• Record additional closing entries.</li> <li>• Prepare a post-closing trial balance.</li> </ul>                                                                  | <b>9.2</b> |                                     |
| <b>Recording Purchases and Cash Payments (for additional entries)</b> | <ul style="list-style-type: none"> <li>• Record purchases on account using a purchases journal.</li> <li>• Record purchases transactions using a cash payments journal.</li> <li>• Journalize petty cash and post from a cash payments journal.</li> <li>• Record purchases returns and allowances.</li> </ul> | <b>9.2</b> |                                     |
| <b>Recording Sales and Cash Receipts (for additional entries)</b>     | <ul style="list-style-type: none"> <li>• Record sales on account using a sales journal.</li> <li>• Record cash receipts using a cash receipts journal.</li> <li>• Record transactions using a general journal.</li> <li>• Record international sales.</li> </ul>                                               | <b>9.2</b> |                                     |

| CHAPTERS                                                | OBJECTIVES                                                                                                                                                                                                                                                              | STANDARD   | RESOURCE                            |
|---------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------|
| <b>Accounting for Uncollectible Accounts Receivable</b> | <p><i>All students will be able to:</i></p> <ul style="list-style-type: none"> <li>Estimate and record uncollectible accounts expense.</li> <li>Write off and collection of uncollectible accounts receivable.</li> </ul>                                               | <b>9.2</b> | See previously suggested resources. |
| <b>Accounting for Plant Assets and Depreciation</b>     | <ul style="list-style-type: none"> <li>Buy plant assets and pay property tax.</li> <li>Calculate depreciation expense.</li> <li>Journalize depreciation expense.</li> <li>Dispose of plant assets.</li> <li>Use the declining-balance method of depreciation</li> </ul> | <b>9.2</b> |                                     |
| <b>Accounting for Inventory</b>                         | <ul style="list-style-type: none"> <li>Determine the quantity of merchandise inventory.</li> <li>Determine the cost of merchandise inventory.</li> <li>Estimate inventory</li> </ul>                                                                                    | <b>9.2</b> |                                     |
| <b>Accounting for Notes and Interest</b>                | <ul style="list-style-type: none"> <li>Write promissory notes.</li> <li>Record notes payable.</li> <li>Record notes receivable.</li> </ul>                                                                                                                              | <b>9.2</b> |                                     |
| <b>Accounting for Accrued Revenue and Expenses</b>      | <ul style="list-style-type: none"> <li>Record accrued revenue in a journal.</li> <li>Record accrued expenses in a journal.</li> </ul>                                                                                                                                   | <b>9.2</b> |                                     |
| <b>Distributing Dividends and Preparing a Worksheet</b> | <ul style="list-style-type: none"> <li>Distribute corporate dividends to stockholders.</li> <li>Prepare a worksheet for a corporation.</li> <li>Calculate Federal income tax.</li> <li>Complete a worksheet.</li> </ul>                                                 | <b>9.2</b> |                                     |

| CHAPTERS                                                                       | OBJECTIVES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | STANDARD                 | RESOURCE                            |
|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------|
| <b>Financial Statements and End-of-Fiscal-Period Entries for a Corporation</b> | <p><i>All students will be able to:</i></p> <ul style="list-style-type: none"> <li>• Prepare an income statement.</li> <li>• Prepare a statement of stockholders' equity.</li> <li>• Prepare a balance sheet.</li> <li>• Prepare adjusting, closing, and reversing entries for a corporation.</li> </ul>                                                                                                                                                                                                                                                                                               | <b>9.2</b>               | See previously suggested resources. |
| <b>Safety Principles</b>                                                       | <ul style="list-style-type: none"> <li>• Explain common hazards in the computer laboratory and how to eliminate them.</li> <li>• Explain common injuries that could occur in the computer laboratory.</li> <li>• Identify laws established to promote safety and health in environments like the computer laboratory.</li> <li>• Explain safe physical movement in the computer laboratory.</li> <li>• Identify safety and protective devices in the computer laboratory.</li> <li>• Explain the use of tools and equipment in the computer laboratory.</li> </ul>                                     | <b>9.2</b>               |                                     |
| <b>Careers and Career Paths</b>                                                | <ul style="list-style-type: none"> <li>• Explain career resources, success, and lifelong learning in accounting.</li> <li>• Explain goals and an individual career path in accounting.</li> <li>• Identify personal strengths and weakness as they relate to accounting.</li> <li>• Explain strategies for transition from school to work in accounting.</li> <li>• Explain work ethics as it relates to accounting.</li> <li>• Explain workplace communication skills as they relate to accounting.</li> <li>• Explain workplace diversity and relationships as they relate to accounting.</li> </ul> | <b>9.1</b><br><b>9.2</b> |                                     |

## VII. EVALUATION

The student's work will be monitored daily by written homework assignments from the textbook. Students' workbook assignments are monitored and graded daily during class time. Students will be checked informally on their preparedness by oral participation. Quizzes will be given weekly on the chapter work covered during the week.

A minimum of two chapter exams will be given during each marking period. A final examination will also be administered at the conclusion of the course.

Students will adhere to the district attendance policy as outlined in the student handbook.

The course grade reflecting the student's overall performance will consist of five parts: four grading period averages and the final examination grade.

Grades will be assigned using the following scale:

|   |          |
|---|----------|
| A | 90 – 100 |
| B | 82 – 89  |
| C | 75 – 81  |
| D | 70 – 74  |

## VIII. RESOURCES

### Books

- Gilbertson, Claudia and Lehman, Mark, Century 21 Accounting, General Journal, 9<sup>th</sup> Edition. Mason, Oh. Cengage Learning. 2008.
- Mullis, Darrell, and Orloff, Judith, The Accounting Game. Naperville, Illinois. Sourcebook, Inc. 1998
- Meigs, Robert F., Meigs, Mary A., Bettner, Mark, and Whittington, Ray. (1998). *Financial Accounting*. Boston: Irwin/McGraw Hill.

### Business References, Including Websites

Dictionary of Occupational Titles (DOT)

*National Standards for Business Education* 2007 National Business Education Association, 1914 Association Drive, Reston, Va. 20191

### Outside Resources

School-to-Careers Lending Library of Union County College, School-to-Careers Consortium, Linden High School Media Center

Tiger Paw Enterprises Multi-Media Lending Library, Linden High School Media Center

### NEWSPAPERS

The Star Ledger - Business Section

The Wall Street Journal – Business Section

### **Internet Reference Sites**

National Business Education Association. Curriculum Forum. <http://www.nbea.org/curriculum.html>

Secretary's Commission on Achieving Necessary Skills (SCANS), U.S. Department of Labor, 2009 <http://wdr.doleta.gov/SCANS>

New Jersey Department of Education: New Jersey Core Content Curriculum Standards 2004 - <http://www.state.nj.us/education/cccs>

### **Investment Research**

Investopedia.com

<http://www.investopedia.com/terms/a/accounting-cycle.asp>