

# Unit #6: Merchandising Business Organized as a Corporation

Content Area: **Vocational**  
Course(s): **Accounting I**  
Time Period: **Fourth Marking Period**  
Length: **5 Week**  
Status: **Published**

## Unit Overview

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In this unit, students will learn about the accounting process for a merchandising business organized as a corporation. Students will learn how to distribute dividends and prepare a work sheet for a merchandising business. The will prepare financial statements and calculate component percentages. At the end of the fiscal period, students will perform the closing process and analyze business performance. Students will also reflect on the accounting process for a merchandising business organized as a corporation.

## STAGE 1- DESIRED RESULTS

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## Educational Standards

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## 2016 New Jersey Student Learning Standards- 21st Century Life and Careers

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## The 12 Career Ready Practices

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CRP.K-12.CRP1	Act as a responsible and contributing citizen and employee.
CRP.K-12.CRP2	Apply appropriate academic and technical skills.
CRP.K-12.CRP3	Attend to personal health and financial well-being.
CRP.K-12.CRP4	Communicate clearly and effectively and with reason.
CRP.K-12.CRP5	Consider the environmental, social and economic impacts of decisions.
CRP.K-12.CRP6	Demonstrate creativity and innovation.
CRP.K-12.CRP7	Employ valid and reliable research strategies.
CRP.K-12.CRP8	Utilize critical thinking to make sense of problems and persevere in solving them.
CRP.K-12.CRP9	Model integrity, ethical leadership and effective management.
CRP.K-12.CRP10	Plan education and career paths aligned to personal goals.

CRP.K-12.CRP11

Use technology to enhance productivity.

CRP.K-12.CRP12

Work productively in teams while using cultural global competence.

## 9.1 Personal Financial Literacy

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### STRAND A: INCOME AND CAREERS

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PFL.9.1.12.A.1	Differentiate among the types of taxes and employee benefits.
PFL.9.1.12.A.2	Differentiate between taxable and nontaxable income.
PFL.9.1.12.A.3	Analyze the relationship between various careers and personal earning goals.
PFL.9.1.12.A.4	Identify a career goal and develop a plan and timetable for achieving it, including educational/training requirements, costs, and possible debt.
PFL.9.1.12.A.5	Analyze how the economic, social, and political conditions of a time period can affect the labor market.
PFL.9.1.12.A.6	Summarize the financial risks and benefits of entrepreneurship as a career choice.
PFL.9.1.12.A.7	Analyze and critique various sources of income and available resources (e.g., financial assets, property, and transfer payments) and how they may substitute for earned income.
PFL.9.1.12.A.8	Analyze different forms of currency and how currency is used to exchange goods and services.
PFL.9.1.12.A.9	Analyze how personal and cultural values impact spending and other financial decisions.
PFL.9.1.12.A.10	Demonstrate how exemptions and deductions can reduce taxable income.
PFL.9.1.12.A.11	Explain the relationship between government programs and services and taxation.
PFL.9.1.12.A.12	Explain how compulsory government programs (e.g., Social Security, Medicare) provide insurance against some loss of income and benefits to eligible recipients.
PFL.9.1.12.A.13	Analyze the impact of the collective bargaining process on benefits, income, and fair labor practice.

### STRAND B: MONEY MANAGEMENT

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PFL.9.1.12.B.1	Prioritize financial decisions by systematically considering alternatives and possible consequences.
PFL.9.1.12.B.2	Compare strategies for saving and investing and the factors that influence how much should be saved or invested to meet financial goals.
PFL.9.1.12.B.3	Construct a plan to accumulate emergency “rainy day” funds.
PFL.9.1.12.B.4	Analyze how income and spending plans are affected by age, needs, and resources.
PFL.9.1.12.B.5	Analyze how changes in taxes, inflation, and personal circumstances can affect a personal budget.
PFL.9.1.12.B.6	Design and utilize a simulated budget to monitor progress of financial plans.
PFL.9.1.12.B.7	Explain the meaning of income tax, describe how it is calculated, and analyze its impact on one’s personal budget.

PFL.9.1.12.B.8	Describe and calculate interest and fees that are applied to various forms of spending, debt, and saving.
PFL.9.1.12.B.9	Research the types and characteristics of various financial organizations in the community (e.g., banks, credit unions, check-cashing stores, et. al.).
PFL.9.1.12.B.10	Develop a plan that uses the services of various financial institutions to meet personal and family financial goals.

## **STRAND C: CREDIT AND DEBT MANAGEMENT**

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PFL.9.1.12.C.1	Compare and contrast the financial benefits of different products and services offered by a variety of financial institutions.
PFL.9.1.12.C.2	Compare and compute interest and compound interest and develop an amortization table using business tools.
PFL.9.1.12.C.3	Compute and assess the accumulating effect of interest paid over time when using a variety of sources of credit.
PFL.9.1.12.C.4	Compare and contrast the advantages and disadvantages of various types of mortgages.
PFL.9.1.12.C.5	Analyze the information contained in a credit report and explain the importance of disputing inaccurate entries.
PFL.9.1.12.C.6	Explain how predictive modeling determines “credit scores.”
PFL.9.1.12.C.7	Analyze the rights and responsibilities of buyers and sellers under consumer protection laws.
PFL.9.1.12.C.8	Identify the types and characteristics of predatory lending practices (e.g., payday loans, car title loans, high-risk mortgages).
PFL.9.1.12.C.9	Evaluate the implications of personal and corporate bankruptcy for self and others.

## **STRAND D: PLANNING, SAVING, AND INVESTING**

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PFL.9.1.12.D.1	Calculate short- and long-term returns on various investments (e.g., stocks, bonds, mutual funds, IRAs, deferred pension plans, and so on).
PFL.9.1.12.D.2	Assess the impact of inflation on economic decisions and lifestyles.
PFL.9.1.12.D.3	Summarize how investing builds wealth and assists in meeting long- and short-term financial goals.
PFL.9.1.12.D.4	Assess factors that influence financial planning.
PFL.9.1.12.D.5	Justify the use of savings and investment options to meet targeted goals.
PFL.9.1.12.D.6	Analyze processes and vehicles for buying and selling investments.
PFL.9.1.12.D.7	Explain the risk, return, and liquidity of various savings and investment alternatives.
PFL.9.1.12.D.8	Explain how government and independent financial services and products are used to achieve personal financial goals.
PFL.9.1.12.D.9	Relate savings and investment results to achievement of financial goals.
PFL.9.1.12.D.10	Differentiate among various investment products and savings vehicles and how to use them most effectively.
PFL.9.1.12.D.11	Assess the role of revenue-generating assets as mechanisms for accruing and managing wealth.
PFL.9.1.12.D.12	Compare and contrast the past and present role of government in the financial industry

and in the regulation of financial markets.

PFL.9.1.12.D.13	Determine the impact of various market events on stock market prices and on other savings and investments.
PFL.9.1.12.D.14	Evaluate how taxes affect the rate of return on savings and investments.
PFL.9.1.12.D.15	Analyze how savings, retirement plans, and other investment options help to shift current income for purposes of tax reporting and filing.

## **STRAND E: BECOMING A CRITICAL CONSUMER**

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PFL.9.1.12.E.1	Evaluate the appropriateness of different types of monetary transactions (e.g., electronic transfer, check, certified check, money order, gift card, barter) for various situations.
PFL.9.1.12.E.2	Analyze and apply multiple sources of financial information when prioritizing financial decisions.
PFL.9.1.12.E.3	Determine how objective, accurate, and current financial information affects the prioritization of financial decisions.
PFL.9.1.12.E.4	Evaluate how media, bias, purpose, and validity affect the prioritization of consumer decisions and spending.
PFL.9.1.12.E.5	Evaluate business practices and their impact on individuals, families, and societies.
PFL.9.1.12.E.6	Evaluate written and verbal contracts for essential components and for obligations of the lender and borrower.
PFL.9.1.12.E.7	Apply specific consumer protection laws to the issues they address.
PFL.9.1.12.E.8	Relate consumer fraud, including online scams and theft of employee time and goods, to laws that protect consumers.
PFL.9.1.12.E.9	Determine when credit counseling is necessary and evaluate the resources available to assist consumers who wish to use it.
PFL.9.1.12.E.10	Determine reasons for the increase of identity theft worldwide and evaluate the extent to which victims of identity theft are successful in fully restoring their personal identities.

## **STRAND F: CIVIC FINANCIAL RESPONSIBILITY**

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PFL.9.1.12.F.1	Relate a country's economic system of production and consumption to building personal wealth and achieving societal responsibilities.
PFL.9.1.12.F.2	Assess the impact of emerging global economic events on financial planning.
PFL.9.1.12.F.3	Analyze how citizen decisions and actions can influence the use of economic resources to achieve societal goals and provide individual services.
PFL.9.1.12.F.4	Summarize the purpose and importance of a will.
PFL.9.1.12.F.5	Compare and contrast the role of philanthropy, volunteer service, and charities in community development and quality of life in a variety of cultures.
PFL.9.1.12.F.6	Explain the concept and forms of taxation and justify the use of taxation to fund public activities and initiatives.

## **STRAND G: INSURING AND PROTECTING**

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PFL.9.1.12.G.1	Analyze risks and benefits in various financial situations.
PFL.9.1.12.G.2	Differentiate between property and liability insurance protection.
PFL.9.1.12.G.3	Compare the cost of various types of insurance (e.g., life, homeowners, motor vehicle) for the same product or service, given different liability limits and risk factors.
PFL.9.1.12.G.4	Evaluate individual and family needs for insurance protection using opportunity-cost analysis.
PFL.9.1.12.G.5	Differentiate the costs and benefits of renter's and homeowner's insurance.
PFL.9.1.12.G.6	Explain how to self-insure and how to determine when self-insurance is appropriate.
PFL.9.1.12.G.7	Determine when and why it may be appropriate for the government to provide insurance coverage, rather than private industry.

## 9.2 Career Awareness, Exploration, and Preparation

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CAEP.9.2.12.C.1	Review career goals and determine steps necessary for attainment.
CAEP.9.2.12.C.2	Modify Personalized Student Learning Plans to support declared career goals.
CAEP.9.2.12.C.3	Identify transferable career skills and design alternate career plans.
CAEP.9.2.12.C.4	Analyze how economic conditions and societal changes influence employment trends and future education.
CAEP.9.2.12.C.5	Research career opportunities in the United States and abroad that require knowledge of world languages and diverse cultures.
CAEP.9.2.12.C.6	Investigate entrepreneurship opportunities as options for career planning and identify the knowledge, skills, abilities, and resources required for owning and managing a business.
CAEP.9.2.12.C.7	Examine the professional, legal, and ethical responsibilities for both employers and employees in the global workplace.
CAEP.9.2.12.C.8	Assess the impact of litigation and court decisions on employment laws and practices.
CAEP.9.2.12.C.9	Analyze the correlation between personal and financial behavior and employability.

## 9.3 Career and Technical Education

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### Career Cluster: Finance

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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.
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 work 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.

## **Accounting Pathway**

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

## **2016 New Jersey Student Learning Standards- Technology**

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### **8.1 Educational Technology**

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#### **Strand A: Technology Operations and Concepts**

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TECH.8.1.12.A.1	Create a personal digital portfolio which reflects personal and academic interests, achievements, and career aspirations by using a variety of digital tools and resources.
TECH.8.1.12.A.2	Produce and edit a multi-page digital document for a commercial or professional audience and present it to peers and/or professionals in that related area for review.
TECH.8.1.12.A.3	Collaborate in online courses, learning communities, social networks or virtual worlds to discuss a resolution to a problem or issue.
TECH.8.1.12.A.4	Construct a spreadsheet workbook with multiple worksheets, rename tabs to reflect the

data on the worksheet, and use mathematical or logical functions, charts and data from all worksheets to convey the results.

TECH.8.1.12.A.5	Create a report from a relational database consisting of at least two tables and describe the process, and explain the report results.
TECH.8.1.12.A.CS1	Understand and use technology systems.
TECH.8.1.12.A.CS2	Select and use applications effectively and productively.

## **Strand B: Creativity and Innovation**

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TECH.8.1.12.B.2	Apply previous content knowledge by creating and piloting a digital learning game or tutorial.
TECH.8.1.12.B.CS1	Apply existing knowledge to generate new ideas, products, or processes.
TECH.8.1.12.B.CS2	Create original works as a means of personal or group expression.

## **Strand C: Communication and Collaboration**

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TECH.8.1.12.C.1	Develop an innovative solution to a real world problem or issue in collaboration with peers and experts, and present ideas for feedback through social media or in an online community.
TECH.8.1.12.C.CS1	Interact, collaborate, and publish with peers, experts, or others by employing a variety of digital environments and media.
TECH.8.1.12.C.CS2	Communicate information and ideas to multiple audiences using a variety of media and formats.
TECH.8.1.12.C.CS3	Develop cultural understanding and global awareness by engaging with learners of other cultures.
TECH.8.1.12.C.CS4	Contribute to project teams to produce original works or solve problems.

## **Strand D: Digital Citizenship**

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TECH.8.1.12.D.1	Demonstrate appropriate application of copyright, fair use and/or Creative Commons to an original work.
TECH.8.1.12.D.2	Evaluate consequences of unauthorized electronic access (e.g., hacking) and disclosure, and on dissemination of personal information.
TECH.8.1.12.D.3	Compare and contrast policies on filtering and censorship both locally and globally.
TECH.8.1.12.D.4	Research and understand the positive and negative impact of one's digital footprint.
TECH.8.1.12.D.5	Analyze the capabilities and limitations of current and emerging technology resources and assess their potential to address personal, social, lifelong learning, and career needs.
TECH.8.1.12.D.CS1	Advocate and practice safe, legal, and responsible use of information and technology.
TECH.8.1.12.D.CS2	Demonstrate personal responsibility for lifelong learning.
TECH.8.1.12.D.CS3	Exhibit leadership for digital citizenship.

## **Strand E: Research and Information Fluency**

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TECH.8.1.12.E.1	Produce a position statement about a real world problem by developing a systematic plan of investigation with peers and experts synthesizing information from multiple sources.
TECH.8.1.12.E.2	Research and evaluate the impact on society of the unethical use of digital tools and present your research to peers.
TECH.8.1.12.E.CS1	Plan strategies to guide inquiry.
TECH.8.1.12.E.CS2	Locate, organize, analyze, evaluate, synthesize, and ethically use information from a variety of sources and media.
TECH.8.1.12.E.CS3	Evaluate and select information sources and digital tools based on the appropriateness for specific tasks.
TECH.8.1.12.E.CS4	Process data and report results.

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## **Strand F: Critical thinking, problem solving, and decision making**

TECH.8.1.12.F.1	Evaluate the strengths and limitations of emerging technologies and their impact on educational, career, personal and or social needs.
TECH.8.1.12.F.CS1	Identify and define authentic problems and significant questions for investigation.
TECH.8.1.12.F.CS2	Plan and manage activities to develop a solution or complete a project.
TECH.8.1.12.F.CS3	Collect and analyze data to identify solutions and/or make informed decisions.
TECH.8.1.12.F.CS4	Use multiple processes and diverse perspectives to explore alternative solutions.

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## **8.2 Technology Education, Engineering, Design and Computational Thinking - Programming**

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### **Strand A: The Nature of Technology: Creativity and Innovation**

TECH.8.2.12.A.1	Propose an innovation to meet future demands supported by an analysis of the potential full costs, benefits, trade-offs and risks, related to the use of the innovation.
TECH.8.2.12.A.2	Analyze a current technology and the resources used, to identify the trade-offs in terms of availability, cost, desirability and waste.
TECH.8.2.12.A.3	Research and present information on an existing technological product that has been repurposed for a different function.
TECH.8.2.12.A.CS1	The characteristics and scope of technology.
TECH.8.2.12.A.CS2	The core concepts of technology.
TECH.8.2.12.A.CS3	The relationships among technologies and the connections between technology and other fields of study.

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### **Strand B: Technology and Society**

TECH.8.2.12.B.1	Research and analyze the impact of the design constraints (specifications and limits) for a product or technology driven by a cultural, social, economic or political need and publish
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for review.

TECH.8.2.12.B.2	Evaluate ethical considerations regarding the sustainability of environmental resources that are used for the design, creation and maintenance of a chosen product.
TECH.8.2.12.B.3	Analyze ethical and unethical practices around intellectual property rights as influenced by human wants and/or needs.
TECH.8.2.12.B.4	Investigate a technology used in a given period of history, e.g., stone age, industrial revolution or information age, and identify their impact and how they may have changed to meet human needs and wants.
TECH.8.2.12.B.5	Research the historical tensions between environmental and economic considerations as driven by human needs and wants in the development of a technological product, and present the competing viewpoints to peers for review.
TECH.8.2.12.B.CS1	The cultural, social, economic and political effects of technology.
TECH.8.2.12.B.CS2	The effects of technology on the environment.
TECH.8.2.12.B.CS3	The role of society in the development and use of technology.
TECH.8.2.12.B.CS4	The influence of technology on history.

## Strand C: Design

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TECH.8.2.12.C.1	Explain how open source technologies follow the design process.
TECH.8.2.12.C.2	Analyze a product and how it has changed or might change over time to meet human needs and wants.
TECH.8.2.12.C.3	Analyze a product or system for factors such as safety, reliability, economic considerations, quality control, environmental concerns, manufacturability, maintenance and repair, and human factors engineering (ergonomics).
TECH.8.2.12.C.4	Explain and identify interdependent systems and their functions.
TECH.8.2.12.C.5	Create scaled engineering drawings of products both manually and digitally with materials and measurements labeled.
TECH.8.2.12.C.6	Research an existing product, reverse engineer and redesign it to improve form and function.
TECH.8.2.12.C.7	Use a design process to devise a technological product or system that addresses a global problem, provide research, identify trade-offs and constraints, and document the process through drawings that include data and materials.
TECH.8.2.12.C.CS1	The attributes of design.
TECH.8.2.12.C.CS2	The application of engineering design.
TECH.8.2.12.C.CS3	The role of troubleshooting, research and development, invention and innovation and experimentation in problem solving.

## Strand D: Abilities for a Technological World

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TECH.8.2.12.D.1	Design and create a prototype to solve a real world problem using a design process, identify constraints addressed during the creation of the prototype, identify trade-offs made, and present the solution for peer review.
TECH.8.2.12.D.2	Write a feasibility study of a product to include: economic, market, technical, financial, and management factors, and provide recommendations for implementation.
TECH.8.2.12.D.3	Determine and use the appropriate resources (e.g., CNC (Computer Numerical Control)

	equipment, 3D printers, CAD software) in the design, development and creation of a technological product or system.
TECH.8.2.12.D.4	Assess the impacts of emerging technologies on developing countries.
TECH.8.2.12.D.5	Explain how material processing impacts the quality of engineered and fabricated products.
TECH.8.2.12.D.6	Synthesize data, analyze trends and draw conclusions regarding the effect of a technology on the individual, society, or the environment and publish conclusions.
TECH.8.2.12.D.CS1	Apply the design process.
TECH.8.2.12.D.CS2	Use and maintain technological products and systems.
TECH.8.2.12.D.CS3	Assess the impact of products and systems.

## **Strand E: Computational Thinking: Programming**

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TECH.8.2.12.E.1	Demonstrate an understanding of the problem-solving capacity of computers in our world.
TECH.8.2.12.E.2	Analyze the relationships between internal and external computer components.
TECH.8.2.12.E.3	Use a programming language to solve problems or accomplish a task (e.g., robotic functions, website designs, applications, and games).
TECH.8.2.12.E.4	Use appropriate terms in conversation (e.g., troubleshooting, peripherals, diagnostic software, GUI, abstraction, variables, data types and conditional statements).
TECH.8.2.12.E.CS1	Computational thinking and computer programming as tools used in design and engineering.

## **Essential Questions**

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- What are the characteristics of a corporation?
- How do corporations distribute dividends?
- How are income statements justified?
- What are the consequences of inadequate disclosure?
- Why is a worksheet considered a planning tool?
- Why is consistency imperative when reporting financial information?
- Why is it important to calculate and analyze component percentages?
- Why is revenue matched with expenses?
- How is federal income tax calculated?
- What is the closing process at the end of the fiscal period?
- Why do assets depreciate?
- How are assets classified?

- Why are certain accounts considered uncollectible?

## **Enduring Understanding**

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- The accounting system of a business summarizes data to produce financial information.
- Various factors affect the calculation of taxes.
- Assets depreciate over time.
- Management decisions about future business operations are based on financial information.
- At the end of the fiscal period, businesses have to be prepared for the closing process.
- Corporations have different organizational structures and may issue stock.

## **Students will know...**

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### Key Vocabulary

Board of Directors, Corporation, capital contribution, common stock, dividends, dividends payable, gross profit on sales, sales, cost of merchandise sold, total expenses, net income, owner's equity statement, distribution of net income, distribution of net income statement

### Key Concepts

- One way to increase gross profit on sales is to increase sales revenue.
- The revenue remaining after cost of merchandise sold has been deducted is gross profit on sales.
- For a merchandising business, every sales dollar reported on the income statement includes cost of merchandise sold, gross profit on sales, total expenses, and net income.
- Preparing financial statements that provide information about a business's financial condition, changes in this finance condition, and the progress of operations is an application of the adequate disclosure accounting concept.

### Possible Misunderstandings

- Students may not realize that total expenses on an income statement are deducted from the gross profit on sales to find net income.
- Students may not know that a separate financial statement may be prepared to show the distribution of net income or loss to partners.
- Students may not remember that regardless of how earnings are shared, the steps in preparing a distribution of net income statement are the same.
- Students may not understand that net income is shown on the last line of a distribution of net income statement.

## **Students will be able to...**

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- Role play the role of a stockholder for a corporation.
- Distribute dividends to stockholders.
- List characteristics of a corporation.
- Journalize the declaration and payment of a dividend.
- Calculate federal income tax and plan the worksheet adjustment for federal income tax.
- Plan a worksheet adjustments for merchandise inventory, supplies, prepaid expenses, uncollectible accounts, and depreciation.
- Explain the items reported in retained earnings.
- Compute earnings per share and describe its use.
- Compute price-earnings ratio and describe its use in analysis.
- Compute dividend yield and explain its use in analysis.
- Compute book value and explain its use in analysis.
- Record the issuance of stock.

## **STAGE 2- EVIDENCE OF LEARNING**

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### **Formative Assessment Suggestions**

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- 3- Minute Pause
- A-B-C Summaries
- Analogy Prompt
- Choral Response
- Debriefing
- Exit Card / Ticket
- Hand Signals
- Idea Spinner
- Index Card Summaries

- Inside-Outside Circle Discussion (Fishbowl)
- Journal Entry
- Misconception Check
- Observation
- One Minute Essay
- One Word Summary
- Portfolio Check
- Questions & Answers
- Quiz
- Self-Assessment
- Student Conference
- Think-Pair-Share
- Web or Concept Map

### **Authentic Assessments Suggestions**

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- Prepare an income statement
- Calculate and record component percentages, cost of merchandise sold, gross profit on sales, total expenses, and net income or loss
- Prepare a distribution of net income statement
- Prepare an owner's equity statement
- Prepare distribution of net income and owners' equity statements
- Prepare a balance sheet

### **STAGE 3- LEARNING PLAN**

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#### **Instructional Map**

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- Lecture
- Discuss key points and information
- Read online text
- Solve Cengage exercises

- Present body of lesson
- Check for understanding with discussion, questions, and review of Cengage exercises
- Practice and review
- Independent Practice
- Closure with summary of learning – discussing how fits into the big picture vision for learning

## **Modifications/Differentiation of Instruction**

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### **Modification Strategies**

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- Extended Time
- Frequent Breaks
- Highlighted Text
- Interactive Notebook
- Modified Test
- Oral Directions
- Peer Tutoring
- Preferential Seating
- Re-Direct
- Repeated Drill / Practice
- Shortened Assignments
- Teacher Notes
- Tutorials
- Use of Additional Reference Material
- Use of Audio Resources

### **Differentiation Strategies**

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- Alternative Assessments
- Choice Boards
- Choice of Activity
- Collaboration
- Cubing Activities

- Exploration by Interest
- Flexible Grouping
- Games and Tournaments
- Goal Setting With Student
- Group Investigations
- Guided Reading
- Homework Options
- Independent Research / Project
- Interest Groups
- Jigsaw
- Journal Prompts
- Learning Contracts
- Leveled Rubrics
- Literature Circles
- Menu Assignments
- Mini Workshops
- Multiple Intelligence Options
- Multiple Texts
- Open-ended Activities
- Personal Agendas
- Product Choice
- Project Based Learning (PBL)
- Stations / Centers
- Think-Pair-Share
- Think-Tac-Toe
- Tiered Activities / Assignments
- Varied Supplemental Materials
- Varying Graphic Organizers
- Work Alone / Together

### **Horizontal Integration- Interdisciplinary Connections**

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- Other CTE fields are examined.
- There is a strong focus on the analytical skills.

### **Vertical Integration- Discipline Mapping**

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The Accounting class is offered as part of the business program at the high school and is one of many classes focused on exposing students to careers within the many fields of business, finance, and marketing. Middle school students take

an introduction to business class highlighting the components of the fields listed above and in high school students are able to take classes that are more specific in their content.

## **Additional Materials**

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