



*Belleville Board of Education
102 Passaic Avenue
Belleville, New Jersey 07109*

Accounting 1 Grades 9 - 12

*Belleville High School
Career Technical Education Department*

Submitted by:
Scott Herman

Board of Education Approved: June 27, 2011

Philosophy of the Career and Technical Education Department

To compete in this global, information-based economy, students must be able to identify and solve problems, use appropriate tools, reason effectively, and apply critical thinking skills. Career and Technical Education is the application of life, academic and occupational skills demonstrated by student-centered experiences in related career clusters. Students will develop necessary life skills in order to achieve continuing success in various life roles related to continuing education, career development, and personal growth. By developing original thoughts and ideas, thinking creatively, and utilizing habits of inquiry, students will be able to perform intelligently. They will 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. Students will be able to apply principles of resource management and abilities that promote personal and professional well-being. Students will demonstrate self-awareness and the ability to respond constructively to criticism and potential conflict while working collaboratively through structured learning experiences.

Major Goals

The student will be able to identify and solve problems, use appropriate tools, reason effectively, and apply critical thinking skills: journalizing transactions, posting to ledgers, cash control systems, preparing financial statements.

The student will develop necessary life skills in order to achieve continuing success in various life roles related to continuing education, career development, and personal growth: income and careers, financial responsibility.

The student will develop and apply knowledge, skills and strategies that promote personal and financial responsibility impacting self, family, local and global communities.

The student will be able to apply principles of resource management and abilities that promote personal and professional well-being: preparing payroll records, preparing worksheets, preparing end of fiscal period work.

Accounting 1 Description

Prepare yourself for one of the top five careers by taking this course. Accounting is the language of business. This course, which is the first in the Accounting series of three courses, is a must for any student entering the world of business and finance. Students will learn how business transactions are recorded, reported, and interpreted through the use of the textbook and the computer. Accounting procedures for a sole proprietorship, as well as a merchandising business, will be the focus. Computer applications provide the student with the opportunity to utilize Automated Accounting Software at a PC workstation to solve problems. This course will build a foundation for Accounting 2, and Computerized Accounting 3 Seminar Honors, so plan ahead to complete all three courses.

Monthly CCCS Chart

In each box list the standards you cover and the assessments you use during the month.

SUBJECT: Accounting 1

GRADE LEVEL: High School

Month	September	October	November	December	January
Content Standards Covered (Include NJCCCS)	NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8	NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8	NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8	NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8	NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8
Skills/Benchmarks	Active participation in class discussions Successful questions/note taking The Accounting Equation Business Activities that change the Accounting Equation Transactions that change Owner's Equity Using T-Accounts Analyzing how transactions affect accounts Analyzing how transactions affect Owner's Equity	Recording Entries in a journal Journalize Buying Insurance, Buying on Account, and Paying on Account Journalize Transactions that affect Owner's Equity and Receiving Cash on Account Proving and Ruling a Journal Preparing a Chart of Accounts Posting Separate Amounts from a Journal to a General Ledger Posting Column Totals from a Journal to a General Ledger Complete Accounting Forms and Make Correcting Entries	Checking Accounts Bank Reconciliation Dishonored Checks and Electronic Banking Petty Cash Creating a work sheet Planning adjusting entries on a work sheet Extending financial statement information on a work sheet Finding and correcting errors on the work sheet	Prepare the heading of an Income Statement Prepare the Revenue Section of an Income Statement Prepare the Expense Section of an Income Statement Prepare the Net Income or Net Loss Section of an Income Statement Determine Acceptable Component Percentages Calculate Net Income Component Percentage Prepare the heading of a Balance Sheet Prepare the Asset Section of a Balance Sheet Prepare the Liability Section of a Balance Sheet Prepare the Owner's Equity Section of a Balance Sheet	Record Adjusting Entry for Supplies Record Adjusting Entry for Prepaid Insurance Record Closing Entry for an Income Statement Account with a Credit Balance Record Closing Entry for an Income Statement Account with a Debit Balance Record Closing Entry to Record Net Income or Loss Close the Income Summary Account Record the Closing Entry for the Owner's Drawing Account Prepare the Post-Closing Trial Balance Accounting Cycle for a Service Business

Formative Assessments Used (Describe them)	Chapter worksheets/questions Excel Accounting Equation Problems Accounting in the Real World Internet Activities Business Structures Critical Thinking Problems Automated Accounting Problems Excel Work Together Problems Excel On Your Own Problems Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Accounting Terms Cases for Critical Thinking Problems	Chapter worksheets/questions Excel Accounting Equation Problems Accounting in the Real World Internet Activities Business Structures Critical Thinking Problems Automated Accounting Problems Excel Work Together Problems Excel On Your Own Problems Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Accounting Terms Cases for Critical Thinking Problems	Chapter worksheets/questions Excel Accounting Equation Problems Accounting in the Real World Internet Activities Business Structures Critical Thinking Problems Automated Accounting Problems Excel Work Together Problems Excel On Your Own Problems Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Accounting Terms Cases for Critical Thinking Problems	Chapter worksheets/questions Excel Accounting Equation Problems Accounting in the Real World Internet Activities Business Structures Critical Thinking Problems Automated Accounting Problems Excel Work Together Problems Excel On Your Own Problems Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Accounting Terms Cases for Critical Thinking Problems	Chapter worksheets/questions Excel Accounting Equation Problems Accounting in the Real World Internet Activities Business Structures Critical Thinking Problems Automated Accounting Problems Excel Work Together Problems Excel On Your Own Problems Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Accounting Terms Cases for Critical Thinking Problems Automated Accounting Reinforcement Activity Part 1 Eddie Ortega, Disc Jockey Automated Accounting Simulation
Summative Assessments Used (Describe them)	Excel Worksheet problems Theory and Problem Quizzes Accounting Terms –note book Study Guide – Problems Cases for Critical Thinking Automated Accounting Problems and Projects Challenge Problems Using Excel Excel Mastery Problems Using Excel Internet Activity Problems	Excel Worksheet problems Theory and Problem Quizzes Accounting Terms –note book Study Guide – Problems Cases for Critical Thinking Automated Accounting Problems and Projects Challenge Problems Using Excel Mastery Problems Using Excel Internet Activity Problems	Excel Worksheet problems Theory and Problem Quizzes Accounting Terms –note book Study Guide – Problems Cases for Critical Thinking Automated Accounting Problems and Projects Challenge Problems Using Excel Mastery Problems Using Excel Internet Activity Problems	Excel Worksheet problems Theory and Problem Quizzes Accounting Terms –note book Study Guide – Problems Cases for Critical Thinking Automated Accounting Problems and Projects Challenge Problems Using Excel Mastery Problems Using Excel Internet Activity Problems	Excel Worksheet problems Theory and Problem Quizzes Accounting Terms –note book Study Guide – Problems Cases for Critical Thinking Automated Accounting Problems and Projects Challenge Problems Using Excel Mastery Problems Using Excel Internet Activity Problems Automated Accounting Reinforcement Activity Part 1 Eddie Ortega, Disc Jockey Automated Accounting Simulation

Month	February	March	April	May	June
Content Standards Covered (Include NJCCCS)	NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8	NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8	NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8	NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8	NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8
Skills/Benchmarks	Journalize Purchases Using a Purchases Journal Total and Rule the Purchases Journal Journalize a Cash Payment of an Expense Journalize Buying Supplies for Cash Journalize Cash Payments for Purchases Journalize Cash Payments on Account with Purchase Discount Journalize Cash payment on Account without a Purchase Discount Replenish a Petty Cash Fund Total, Prove and Rule a Cash Payments Journal Start a new Cash Payments Journal Page Total Prove and Rule a Cash Payments Journal at the End of a Month Journalize Buying Supplies on Account Journalize Purchases Returns and Allowances	Journalizing Sales on Account Using a Sales Journal Journalizing Cash Receipts Using a Cash Receipts Journal Recording Transactions Using a General Journal Processing Credit Card Transactions Calculating Cash Receipts on Account with a Sales Discount Totaling, Proving, and Ruling a Cash Receipts Journal Journalizing Sales Returns and Allowances Posting to an Accounts Payable Ledger Posting to an Accounts Receivable Ledger Posting Special Journal Totals to a General Ledger Correcting Errors in Subsidiary Ledger Accounts	Prepare payroll time cards Analyzing a payroll time card Calculate employee hours worked Calculate employee total earnings Determine payroll tax withholding Calculate employee social security and Medicare tax Prepare a payroll register Prepare employee earnings records Prepare payroll checks Analyze payment of a payroll Journalize payment of a payroll Calculate employer payroll taxes Calculate federal and state unemployment taxes Journalize employer payroll taxes Report withholding and payroll taxes Journalize payment of liability for employee income tax, social security tax and Medicare tax Journalize payment of liability for federal unemployment tax Journalize payment of liability for state unemployment tax	Distribution of Corporate Earnings to Stockholders Stockholder's Equity accounts used by a corporation Declaring a dividend Paying a dividend Entering a trial balance on a work sheet Planning adjustments on a work sheet Recording a trial balance on a work sheet Planning and recording a merchandise inventory adjustment Planning and recording an allowance for uncollectible accounts adjustment Allowance method of recording losses from uncollectible accounts Estimating uncollectible accounts expense Analyzing and recording an adjustment for uncollectible accounts expense Planning and recording depreciation adjustments Calculate depreciation expense and book value Calculating federal income tax and completing a work sheet Recording the federal income tax adjustment	Prepare the revenue section of an income statement for a merchandising business Prepare the cost of merchandise sold section of an income statement for a merchandising business Complete an income statement for a merchandising business Analyze an income statement using component percentages Determine earnings per share Calculate price-earnings ratio Prepare the statement of stockholders' equity Prepare the assets section of a balance sheet Prepare the liabilities section of a balance sheet Prepare the stockholders' equity section of a balance sheet Record adjusting entries from a work sheet Record closing entries for income statement accounts Prepare a post-closing trial balance

Formative Assessments Used (Describe them)	Chapter worksheets/questions Excel Accounting Equation Problems Accounting in the Real World Internet Activities Business Structures Critical Thinking Problems Automated Accounting Problems Excel Work Together Problems Excel On Your Own Problems Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Accounting Terms Cases for Critical Thinking Problems	Chapter worksheets/questions Excel Accounting Equation Problems Accounting in the Real World Internet Activities Business Structures Critical Thinking Problems Automated Accounting Problems Excel Work Together Problems Excel On Your Own Problems Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Accounting Terms Cases for Critical Thinking Problems	Chapter worksheets/questions Excel Accounting Equation Problems Accounting in the Real World Internet Activities Business Structures Critical Thinking Problems Automated Accounting Problems Excel Work Together Problems Excel On Your Own Problems Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Accounting Terms Cases for Critical Thinking Problems Reinforcement Activity 2 – Automated Accounting	Chapter worksheets/questions Excel Accounting Equation Problems Accounting in the Real World Internet Activities Business Structures Critical Thinking Problems Automated Accounting Problems Excel Work Together Problems Excel On Your Own Problems Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Accounting Terms Cases for Critical Thinking Problems	Chapter worksheets/questions Excel Accounting Equation Problems Accounting in the Real World Internet Activities Business Structures Critical Thinking Problems Automated Accounting Problems Excel Work Together Problems Excel On Your Own Problems Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Accounting Terms Cases for Critical Thinking Problems Reinforcement Activity 2 –Part B – Automated Accounting Zenith Global Imports Accounting Simulation – Automated Accounting
Summative Assessments Used (Describe them)	Excel Worksheet problems Theory and Problem Quizzes Accounting Terms –note book Study Guide – Problems Cases for Critical Thinking Automated Accounting Problems and Projects Challenge Problems Using Excel Excel Mastery Problems Using Excel Internet Activity Problems	Excel Worksheet problems Theory and Problem Quizzes Accounting Terms –note book Study Guide – Problems Cases for Critical Thinking Automated Accounting Problems and Projects Challenge Problems Using Excel Mastery Problems Using Excel Internet Activity Problems	Excel Worksheet problems Theory and Problem Quizzes Accounting Terms –note book Study Guide – Problems Cases for Critical Thinking Automated Accounting Problems and Projects Challenge Problems Using Excel Mastery Problems Using Excel Internet Activity Problems Reinforcement Activity 2 – Automated Accounting	Excel Worksheet problems Theory and Problem Quizzes Accounting Terms –note book Study Guide – Problems Cases for Critical Thinking Automated Accounting Problems and Projects Challenge Problems Using Excel Mastery Problems Using Excel Internet Activity Problems	Excel Worksheet problems Theory and Problem Quizzes Accounting Terms –note book Study Guide – Problems Cases for Critical Thinking Automated Accounting Problems and Projects Challenge Problems Using Excel Mastery Problems Using Excel Internet Activity Problems Automated Accounting Reinforcement Activity 2 –Part B – Automated Accounting Zenith Global Imports Accounting Simulation – Automated Accounting

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 9-12/Career and Technical Education/Accounting 1
<p>Month: September</p> <p>Course Goals and Outline, Class Procedures, Accounting Equation, Assets, Liabilities, Owner's Equity, Business Ethics, Financial Statements, Service Business, Proprietorship, Capital, Revenue, Sale on Account, Expenses, Withdrawals, T-Accounts, Debit, Credit, Chart of Accounts</p>
<p>Essential Questions:</p> <p>Does the student exhibit proper classroom procedures that contribute positively to the learning environment?</p> <p>Does the student exhibit competence in speaking, listening, and the writing process as skills and tools for learning?</p> <p>Can the student define accounting terms related to starting a service business organized as a proprietorship and changes that affect the accounting equation?</p> <p>Is the student able to identify accounting concepts and practices related to starting a service business organized as a proprietorship and changes to the accounting equation?</p> <p>Can the student classify accounts as assets, liabilities, or owner's equity and demonstrate their relationships in the accounting equation?</p> <p>Is the student able to analyze how transactions affect accounts in the accounting equation?</p> <p>Can the student define accounting terms related to analyzing transactions into debit and credit parts?</p> <p>Is the student able to identify accounting practices related to analyzing transactions into debit and credit parts?</p> <p>Can the student use T accounts to analyze transactions showing which accounts are debited or credited for each transaction?</p> <p>Can the student analyze how transactions to set up a business affect accounts?</p> <p>Is the student able to analyze how transactions affect owner's equity accounts?</p>
<p>Content: 9.1 21st Century Life & Career Skills: All student will demonstrate the creative, critical thinking, collaboration, and problem-solving skills, needed to function successfully as both global citizens and workers in diverse ethnic and organizational cultures.</p> <p>A. Critical Thinking and Problem Solving</p> <p>9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.</p> <p>B. Creativity and Innovation</p> <p>9.1.12.B.1 Present resources and data in a format that effectively communicates the meaning of the data and its implications for solving problems, using multiple perspectives.</p> <p>C. Collaboration, Teamwork, and Leadership</p> <p>9.1.12.C.5 Assume a leadership position by guiding the thinking of peers in a direction that leads to successful completion of a challenging task or project.</p> <p>F. Accountability, Productivity, and Ethics</p> <p>9.1.12.F.1 Explain the impact of current and emerging technological advances on the demand for increased and new types of accountability and productivity in the global workplace.</p> <p>9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.</p> <p>9.1.12.F.4 Explain the impact of computer hacking on products and services.</p> <p>Content: 9.2 Personal Financial Literacy: All students will develop skills and strategies that promote personal and financial responsibility related to financial planning, savings, investment, and charitable giving in the global economy.</p> <p>A. Income and Careers</p> <p>9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.</p> <p>9.2.12.A.2 Identify a career goal and develop a plan and timetable for achieving it, including educational/training requirements, costs, and possible debt.</p> <p>9.2.12.A.6 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.</p> <p>9.2.12.A.7 Analyze different forms of currency, how currency is used to exchange goods and services, and how it can be transferred from one person's business to another.</p> <p>9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.</p>

<p>Content: 9.4 Career and Technical Education: All students who complete a career and technical education program will acquire academic and technical skills for careers in emerging and established professions that lead to technical skill proficiency, credentials, certificates, licenses, and /or degrees.</p> <p>D. Business, Management & Administration Career Cluster</p> <p>9.4.12D(4).1 Operate appropriate financial software to generate useable data.</p> <p>9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.</p> <p>9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation.</p> <p>9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.</p> <p>9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports.</p> <p>9.4.12D(4).6 Record and schedule appointments and calendars to manage functions.</p> <p>9.4.12D(4).7 Organize priorities to assure deadlines will be met.</p> <p>9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.</p>
<p>NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8</p>
<p>Skills Active participation in class discussions</p> <p>Successful questions/note taking</p> <p>The Accounting Equation</p> <p>Business Activities that change the Accounting Equation</p> <p>Transactions that change Owner's Equity</p> <p>Using T-Accounts</p> <p>Analyzing how transactions affect accounts</p> <p>Analyzing how transactions affect Owner's Equity</p>
<p>Assessments: Excel Worksheet problems</p> <p>Theory and Problem Quizzes</p> <p>Accounting Terms –note book</p> <p>Study Guide – Problems</p> <p>Cases for Critical Thinking</p> <p>Automated Accounting Problems and Projects</p> <p>Challenge Problems Using Excel</p> <p>Mastery Problems Using Excel</p> <p>Internet Activity Problems</p>
<p>Activities: Chapter worksheets/questions</p> <p>Excel Accounting Equation Problems</p> <p>Accounting in the Real World Internet Activities</p> <p>Business Structures Critical Thinking Problems</p> <p>Automated Accounting Problems</p> <p>Excel Work Together Problems</p> <p>Excel On Your Own Problems</p> <p>Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems</p> <p>Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems</p> <p>Accounting Terms</p> <p>Cases for Critical Thinking Problems</p>
<p>Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point</p>
<p>Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers</p>

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 9-12/Career and Technical Education/Accounting 1
<p>Month: October</p> <p>Journal, Journalizing transactions, special amount column, general amount column, double-entry accounting, Proving cash, Source Documents, General Ledger, file maintenance, opening an account, posting to the General ledger, Correcting Entries.</p>
<p>Essential Questions:</p> <p>Is the student able to define accounting terms related to journalizing transactions?</p> <p>Can the student identify accounting concepts and practices related to journalizing transactions?</p> <p>Is the student able to record transactions to set up a business in a five-column journal?</p> <p>Can the student record transactions to buy insurance for cash and supplies on account in a five-column journal?</p> <p>Can the student record transactions that affect owner's equity and receiving cash on account in a five-column journal?</p> <p>Is the student able to prove and rule-a five-column journal and prove cash?</p> <p>Is the student able to define accounting terms related to posting from a journal to a general ledger?</p> <p>Can the student identify accounting concepts and practices related to posting from a journal to the general ledger?</p> <p>Is the student able to prepare a chart of accounts for a service business organized as a proprietorship?</p> <p>Can the student post separate amounts from a journal to the general ledger?</p> <p>Can the student post totals from a journal to the general ledger?</p> <p>Is the student able to analyze and journalize correcting entries?</p>
<p>Content: 9.1 21st Century Life & Career Skills: All student will demonstrate the creative, critical thinking, collaboration, and problem-solving skills, needed to function successfully as both global citizens and workers in diverse ethnic and organizational cultures.</p> <p>A. Critical Thinking and Problem Solving</p> <p>9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.</p> <p>B. Creativity and Innovation</p> <p>9.1.12.B.1 Present resources and data in a format that effectively communicates the meaning of the data and its implications for solving problems, using multiple perspectives.</p> <p>C. Collaboration, Teamwork, and Leadership</p> <p>9.1.12.C.5 Assume a leadership position by guiding the thinking of peers in a direction that leads to successful completion of a challenging task or project.</p> <p>F. Accountability, Productivity, and Ethics</p> <p>9.1.12.F.1 Explain the impact of current and emerging technological advances on the demand for increased and new types of accountability and productivity in the global workplace.</p> <p>9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.</p> <p>9.1.12.F.4 Explain the impact of computer hacking on products and services.</p> <p>Content: 9.2 Personal Financial Literacy: All students will develop skills and strategies that promote personal and financial responsibility related to financial planning, savings, investment, and charitable giving in the global economy.</p> <p>A. Income and Careers</p> <p>9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.</p> <p>9.2.12.A.2 Identify a career goal and develop a plan and timetable for achieving it, including educational/training requirements, costs, and possible debt.</p> <p>9.2.12.A.6 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.</p> <p>9.2.12.A.7 Analyze different forms of currency, how currency is used to exchange goods and services, and how it can be transferred from one person's business to another.</p> <p>9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.</p> <p>Content: 9.4 Career and Technical Education: All students who complete a career and technical education program will acquire academic and technical skills for careers in emerging and established</p>

<p>professions that lead to technical skill proficiency, credentials, certificates, licenses, and /or degrees.</p> <p>D. Business, Management & Administration Career Cluster</p> <p>9.4.12D(4).1 Operate appropriate financial software to generate useable data.</p> <p>9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.</p> <p>9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation.</p> <p>9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.</p> <p>9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports.</p> <p>9.4.12D(4).6 Record and schedule appointments and calendars to manage functions.</p> <p>9.4.12D(4).7 Organize priorities to assure deadlines will be met.</p> <p>9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.</p>
<p>NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8</p>
<p>Skills: Recording Entries in a journal</p> <p>Journalize Buying Insurance, Buying on Account, and Paying on Account</p> <p>Journalize Transactions that affect Owner's Equity and Receiving Cash on Account</p> <p>Proving and Ruling a Journal</p> <p>Preparing a Chart of Accounts</p> <p>Posting Separate Amounts from a Journal to a General Ledger</p> <p>Posting Column Totals from a Journal to a General Ledger</p> <p>Complete Accounting Forms and Make Correcting Entries</p>
<p>Assessments: Excel Worksheet problems</p> <p>Theory and Problem Quizzes</p> <p>Accounting Terms –note book</p> <p>Study Guide – Problems</p> <p>Cases for Critical Thinking</p> <p>Automated Accounting Problems and Projects</p> <p>Challenge Problems Using Excel</p> <p>Mastery Problems Using Excel</p> <p>Internet Activity Problems</p>
<p>Activities: Chapter worksheets/questions</p> <p>Excel Accounting Equation Problems</p> <p>Accounting in the Real World Internet Activities</p> <p>Business Structures Critical Thinking Problems</p> <p>Automated Accounting Problems</p> <p>Excel Work Together Problems</p> <p>Excel On Your Own Problems</p> <p>Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems</p> <p>Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems</p> <p>Accounting Terms</p> <p>Cases for Critical Thinking Problems</p>
<p>Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point</p>
<p>Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers</p>

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 9-12/Career and Technical Education/Accounting 1
<p>Month: November</p> <p>Code of Conduct, Checking Account, Blank Endorsement, Special Endorsement, Restrictive Endorsement, Postdated Check, Bank Statement, Dishonored Check, Electronic Funds Transfer, Debit Card, Petty Cash, Petty Cash Slip, Fiscal Period, Work Sheet, Trial Balance, Adjustments</p>
<p>Essential Questions:</p> <p>Is the student able to define accounting terms related to using a checking account and a petty cash fund?</p> <p>Can the student identify accounting concepts and practices related to using a checking account?</p> <p>Is the student able to prepare business papers related to using a checking account?</p> <p>Can the student reconcile a bank statement?</p> <p>Can the student journalize dishonored checks and electronic banking transactions?</p> <p>Is the student able to establish and replenish a petty cash fund?</p> <p>Is the student able to define accounting terms related to a work sheet for a service business organized as a proprietorship?</p> <p>Can the student identify accounting concepts and practices related to a work sheet for a service business organized as a proprietorship?</p> <p>Is the student able to prepare a heading and a trial balance on a work sheet?</p> <p>Can the student plan adjustments for supplies and prepaid insurance?</p> <p>Can the student complete a work sheet for a service business organized a proprietorship?</p> <p>Is the student able to identify selected procedures for finding and correcting errors in accounting records?</p>
<p>Content: 9.1 21st Century Life & Career Skills: All student will demonstrate the creative, critical thinking, collaboration, and problem-solving skills, needed to function successfully as both global citizens and workers in diverse ethnic and organizational cultures.</p> <p>A. Critical Thinking and Problem Solving</p> <p>9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.</p> <p>B. Creativity and Innovation</p> <p>9.1.12.B.1 Present resources and data in a format that effectively communicates the meaning of the data and its implications for solving problems, using multiple perspectives.</p> <p>C. Collaboration, Teamwork, and Leadership</p> <p>9.1.12.C.5 Assume a leadership position by guiding the thinking of peers in a direction that leads to successful completion of a challenging task or project.</p> <p>F. Accountability, Productivity, and Ethics</p> <p>9.1.12.F.1 Explain the impact of current and emerging technological advances on the demand for increased and new types of accountability and productivity in the global workplace.</p> <p>9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.</p> <p>9.1.12.F.4 Explain the impact of computer hacking on products and services.</p> <p>Content: 9.2 Personal Financial Literacy: All students will develop skills and strategies that promote personal and financial responsibility related to financial planning, savings, investment, and charitable giving in the global economy.</p> <p>A. Income and Careers</p> <p>9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.</p> <p>9.2.12.A.2 Identify a career goal and develop a plan and timetable for achieving it, including educational/training requirements, costs, and possible debt.</p> <p>9.2.12.A.6 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.</p> <p>9.2.12.A.7 Analyze different forms of currency, how currency is used to exchange goods and services, and how it can be transferred form one person's business to another.</p> <p>9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.</p> <p>Content: 9.4 Career and Technical Education: All students who complete a career and technical education program will acquire academic and technical skills for careers in emerging and established professions that lead to technical skill proficiency, credentials, certificates, licenses, and /or degrees.</p> <p>D. Business, Management & Administration Career Cluster</p> <p>9.4.12D(4).1 Operate appropriate financial software to generate useable data.</p>

<p>9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.</p> <p>9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation.</p> <p>9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.</p> <p>9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports.</p> <p>9.4.12D(4).6 Record and schedule appointments and calendars to manage functions.</p> <p>9.4.12D(4).7 Organize priorities to assure deadlines will be met.</p> <p>9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.</p>
<p>NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8</p>
<p>Skills: Checking Accounts</p> <p>Bank Reconciliation</p> <p>Dishonored Checks and Electronic Banking</p> <p>Petty Cash</p> <p>Creating a work sheet</p> <p>Planning adjusting entries on a work sheet</p> <p>Extending financial statement information on a work sheet</p> <p>Finding and correcting errors on the work sheet</p>
<p>Assessments: Excel Worksheet problems</p> <p>Theory and Problem Quizzes</p> <p>Accounting Terms –note book</p> <p>Study Guide – Problems</p> <p>Cases for Critical Thinking</p> <p>Automated Accounting Problems and Projects</p> <p>Challenge Problems Using Excel</p> <p>Mastery Problems Using Excel</p> <p>Internet Activity Problems</p>
<p>Activities: Chapter worksheets/questions</p> <p>Excel Accounting Equation Problems</p> <p>Accounting in the Real World Internet Activities</p> <p>Business Structures Critical Thinking Problems</p> <p>Automated Accounting Problems</p> <p>Excel Work Together Problems</p> <p>Excel On Your Own Problems</p> <p>Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems</p> <p>Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems</p> <p>Accounting Terms</p> <p>Cases for Critical Thinking Problems</p>
<p>Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point</p>
<p>Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers</p>

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 9-12/Career and Technical Education/Accounting 1
<p>Month: December</p> <p>Heading of Income Statement, Revenue Section of the Income Statement, Expense Section of the Income Statement, Net Income or Net Loss, Acceptable Component Percentages, Heading of the Balance Sheet, Asset Section of the Balance Sheet, Liabilities Section of the Balance Sheet, Owner's Equity Section of the Balance Sheet</p>
<p>Essential Questions:</p> <p>Is the student able to define accounting terms related to financial statements for a service business organized as a proprietorship?</p> <p>Can the student identify accounting concepts and practices related to preparation of financial statements for a service business organized as a proprietorship?</p> <p>Is the student able to prepare an income statement for a service business organized as a proprietorship and analyze and income statement using component percentages?</p> <p>Can the student prepare a balance sheet for a service business organized as a proprietorship?</p> <p>Can the student analyze the income statement and balance sheet of a business by comparing a vertical analysis with industry standards?</p> <p>Is the student able to analyze the statement of cash flows by comparing it with previous statements?</p> <p>Is the student able to use spreadsheet or accounting software to evaluate the impact of changes in operating procedures, accounting methods, and estimates on the financial statements and ratios?</p> <p>Can the student Use a spreadsheet or accounting software to prepare charts and graphs useful in analyzing the financial condition of the business?</p> <p>Is the student able to Explain the importance of high ethical standards in the preparation of financial statements?</p>
<p>Content: 9.1 21st Century Life & Career Skills: All student will demonstrate the creative, critical thinking, collaboration, and problem-solving skills, needed to function successfully as both global citizens and workers in diverse ethnic and organizational cultures.</p> <p>B. Critical Thinking and Problem Solving</p> <p>9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.</p> <p>B. Creativity and Innovation</p> <p>9.1.12.B.1 Present resources and data in a format that effectively communicates the meaning of the data and its implications for solving problems, using multiple perspectives.</p> <p>C. Collaboration, Teamwork, and Leadership</p> <p>9.1.12.C.5 Assume a leadership position by guiding the thinking of peers in a direction that leads to successful completion of a challenging task or project.</p> <p>F. Accountability, Productivity, and Ethics</p> <p>9.1.12.F.1 Explain the impact of current and emerging technological advances on the demand for increased and new types of accountability and productivity in the global workplace.</p> <p>9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.</p> <p>9. 1.12.F.4 Explain the impact of computer hacking on products and services.</p> <p>Content: 9.2 Personal Financial Literacy: All students will develop skills and strategies that promote personal and financial responsibility related to financial planning, savings, investment, and charitable giving in the global economy.</p> <p>A. Income and Careers</p> <p>9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.</p> <p>9.2.12.A.2 Identify a career goal and develop a plan and timetable for achieving it, including educational/training requirements, costs, and possible debt.</p> <p>9.2.12.A.6 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.</p> <p>9.2.12.A.7 Analyze different forms of currency, how currency is used to exchange goods and services, and how it can be transferred form one person's business to another.</p> <p>9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.</p> <p>Content: 9.4 Career and Technical Education: All students who complete a career and technical education program will acquire academic and technical skills for careers in emerging and established</p>

<p>professions that lead to technical skill proficiency, credentials, certificates, licenses, and /or degrees.</p> <p>D. Business, Management & Administration Career Cluster</p> <p>9.4.12D(4).1 Operate appropriate financial software to generate useable data.</p> <p>9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.</p> <p>9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation.</p> <p>9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.</p> <p>9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports.</p> <p>9.4.12D(4).6 Record and schedule appointments and calendars to manage functions.</p> <p>9.4.12D(4).7 Organize priorities to assure deadlines will be met.</p> <p>9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.</p>
<p>NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8</p>
<p>Skills: Prepare the heading of an Income Statement</p> <p>Prepare the Revenue Section of an Income Statement</p> <p>Prepare the Expense Section of an Income Statement</p> <p>Prepare the Net Income or Net Loss Section of an Income Statement</p> <p>Determine Acceptable Component Percentages</p> <p>Calculate Total Expenses Component Percentage</p> <p>Calculate Net Income Component Percentage</p> <p>Prepare the heading of a Balance Sheet</p> <p>Prepare the Asset Section of a Balance Sheet</p> <p>Prepare the Liability Section of a Balance Sheet</p> <p>Prepare the Owner's Equity Section of a Balance Sheet</p>
<p>Assessments: Excel Worksheet problems</p> <p>Theory and Problem Quizzes</p> <p>Accounting Terms –note book</p> <p>Study Guide – Problems</p> <p>Cases for Critical Thinking</p> <p>Automated Accounting Problems and Projects</p> <p>Challenge Problems Using Excel</p> <p>Mastery Problems Using Excel</p> <p>Internet Activity Problems</p>
<p>Activities: Chapter worksheets/questions</p> <p>Excel Accounting Equation Problems</p> <p>Accounting in the Real World Internet Activities</p> <p>Business Structures Critical Thinking Problems</p> <p>Automated Accounting Problems</p> <p>Excel Work Together Problems</p> <p>Excel On Your Own Problems</p> <p>Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems</p> <p>Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems</p> <p>Accounting Terms</p> <p>Cases for Critical Thinking Problems</p>
<p>Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point</p>
<p>Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers</p>

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 9-12/Career and Technical Education/Accounting 1
<p>Month: January</p> <p>Adjusting Entries, Permanent Accounts, Temporary Accounts, Closing Entries, Post-Closing Trial Balance Accounting Cycle</p>
<p>Essential Questions:</p> <p>Is the student able to define accounting terms related to adjusting and closing entries for a service business organized as a proprietorship?</p> <p>Can the student identify accounting concepts and practices related to adjusting and closing entries for a service business organized as a proprietorship?</p> <p>Is the student able to record adjusting entries for a service business organized as a proprietorship?</p> <p>Can the student record closing entries for a service business organized as a proprietorship?</p> <p>Can the student prepare a post-closing trial balance for a service business organized as a proprietorship?</p> <p>Is the student able to explain the purposes of the closing process and journalize and post closing entries?</p> <p>Can the student use spreadsheet and accounting software to maintain accounting records and describe the differences between manual and computerized accounting systems?</p> <p>Is the student able to evaluate the effect of adjusting entries on financial statements?</p>
<p>Content: 9.1 21st Century Life & Career Skills: All student will demonstrate the creative, critical thinking, collaboration, and problem-solving skills, needed to function successfully as both global citizens and workers in diverse ethnic and organizational cultures.</p> <p>A. Critical Thinking and Problem Solving</p> <p>9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.</p> <p>B. Creativity and Innovation</p> <p>9.1.12.B.1 Present resources and data in a format that effectively communicates the meaning of the data and its implications for solving problems, using multiple perspectives.</p> <p>C. Collaboration, Teamwork, and Leadership</p> <p>9.1.12.C.5 Assume a leadership position by guiding the thinking of peers in a direction that leads to successful completion of a challenging task or project.</p> <p>F. Accountability, Productivity, and Ethics</p> <p>9.1.12.F.1 Explain the impact of current and emerging technological advances on the demand for increased and new types of accountability and productivity in the global workplace.</p> <p>9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.</p> <p>9.1.12.F.4 Explain the impact of computer hacking on products and services.</p> <p>Content: 9.2 Personal Financial Literacy: All students will develop skills and strategies that promote personal and financial responsibility related to financial planning, savings, investment, and charitable giving in the global economy.</p> <p>A. Income and Careers</p> <p>9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.</p> <p>9.2.12.A.2 Identify a career goal and develop a plan and timetable for achieving it, including educational/training requirements, costs, and possible debt.</p> <p>9.2.12.A.6 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.</p> <p>9.2.12.A.7 Analyze different forms of currency, how currency is used to exchange goods and services, and how it can be transferred from one person's business to another.</p> <p>9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.</p> <p>Content: 9.4 Career and Technical Education: All students who complete a career and technical education program will acquire academic and technical skills for careers in emerging and established professions that lead to technical skill proficiency, credentials, certificates, licenses, and /or degrees.</p> <p>D. Business, Management & Administration Career Cluster</p> <p>9.4.12D(4).1 Operate appropriate financial software to generate useable data.</p> <p>9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.</p> <p>9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation.</p> <p>9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.</p> <p>9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports.</p>

<p>9.4.12D(4).6 Record and schedule appointments and calendars to manage functions.</p> <p>9.4.12D(4).7 Organize priorities to assure deadlines will be met.</p> <p>9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.</p>
<p>NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8</p>
<p>Skills: Record Adjusting Entry for Supplies Record Adjusting Entry for Prepaid Insurance Record Closing Entry for an Income Statement Account with a Credit Balance Record Closing Entry for an Income Statement Account with a Debit Balance Record Closing Entry to Record Net Income or Loss Close the Income Summary Account Record the Closing Entry for the Owner's Drawing Account Prepare the Post-Closing Trial Balance Accounting Cycle for a Service Business</p>
<p>Assessments: Excel Worksheet problems Theory and Problem Quizzes Accounting Terms –note book Study Guide – Problems Cases for Critical Thinking Automated Accounting Problems and Projects Challenge Problems Using Excel Mastery Problems Using Excel Internet Activity Problems Automated Accounting Reinforcement Activity Part 1 Eddie Ortega, Disc Jockey Automated Accounting Simulation</p>
<p>Activities: Chapter worksheets/questions Excel Accounting Equation Problems Accounting in the Real World Internet Activities Business Structures Critical Thinking Problems Automated Accounting Problems Excel Work Together Problems Excel On Your Own Problems Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Accounting Terms Cases for Critical Thinking Problems Automated Accounting Reinforcement Activity Part 1 Eddie Ortega, Disc Jockey Automated Accounting Simulation</p>
<p>Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point</p>
<p>Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers</p>

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 9-12/Career and Technical Education/Accounting 1
<p>Month: February</p> <p>Merchandise Business, Retail Merchandising Business, Wholesale Merchandising Business, Corporation, Capital Stock, Stockholder, Special Journal, Markup, Vendor, Purchase on Account, Purchases Journal, Purchase Journal, Terms of Sale, Cash Payments Journal, Cash Discount, Purchases discount, List Price, Purchase Return and Allowance</p>
<p>Essential Questions:</p> <p>Is the student able to define accounting terms related to purchases and cash payments for a merchandising business?</p> <p>Can the student identify accounting concepts and practices related to purchases and cash payments for a merchandising business?</p> <p>Is the student able to journalize purchases of merchandise using a purchase journal?</p> <p>Can the student journalize cash payments and cash discounts using a cash payments journal?</p> <p>Can the student prepare a petty cash report and journalize the reimbursement of the petty cash fund?</p> <p>Is the student able to total, prove, and rule a cash payments journal and start a new cash payments journal page?</p> <p>Can the student journalize purchases returns and allowances and other transactions using a general journal?</p>
<p>Content: 9.1 21st Century Life & Career Skills: All student will demonstrate the creative, critical thinking, collaboration, and problem-solving skills, needed to function successfully as both global citizens and workers in diverse ethnic and organizational cultures.</p> <p>A. Critical Thinking and Problem Solving</p> <p>9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.</p> <p>B. Creativity and Innovation</p> <p>9.1.12.B.1 Present resources and data in a format that effectively communicates the meaning of the data and its implications for solving problems, using multiple perspectives.</p> <p>C. Collaboration, Teamwork, and Leadership</p> <p>9.1.12.C.5 Assume a leadership position by guiding the thinking of peers in a direction that leads to successful completion of a challenging task or project.</p> <p>F. Accountability, Productivity, and Ethics</p> <p>9.1.12.F.1 Explain the impact of current and emerging technological advances on the demand for increased and new types of accountability and productivity in the global workplace.</p> <p>9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.</p> <p>9.1.12.F.4 Explain the impact of computer hacking on products and services.</p> <p>Content: 9.2 Personal Financial Literacy: All students will develop skills and strategies that promote personal and financial responsibility related to financial planning, savings, investment, and charitable giving in the global economy.</p> <p>A. Income and Careers</p> <p>9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.</p> <p>9.2.12.A.2 Identify a career goal and develop a plan and timetable for achieving it, including educational/training requirements, costs, and possible debt.</p> <p>9.2.12.A.6 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.</p> <p>9.2.12.A.7 Analyze different forms of currency, how currency is used to exchange goods and services, and how it can be transferred from one person's business to another.</p> <p>9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.</p> <p>Content: 9.4 Career and Technical Education: All students who complete a career and technical education program will acquire academic and technical skills for careers in emerging and established professions that lead to technical skill proficiency, credentials, certificates, licenses, and /or degrees.</p> <p>D. Business, Management & Administration Career Cluster</p> <p>9.4.12D(4).1 Operate appropriate financial software to generate useable data.</p> <p>9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.</p> <p>9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation.</p> <p>9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.</p>

<p>9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports.</p> <p>9.4.12D(4).6 Record and schedule appointments and calendars to manage functions.</p> <p>9.4.12D(4).7 Organize priorities to assure deadlines will be met.</p> <p>9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.</p>
<p>NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8</p>
<p>Skills: Journalize Purchases Using a Purchases Journal</p> <p>Total and Rule the Purchases Journal</p> <p>Journalize a Cash Payment of an Expense</p> <p>Journalize Buying Supplies for Cash</p> <p>Journalize Cash Payments for Purchases</p> <p>Journalize Cash Payments on Account with Purchase Discount</p> <p>Journalize Cash payment on Account without a Purchase Discount</p> <p>Replenish a Petty Cash Fund</p> <p>Total, Prove and Rule a Cash Payments Journal</p> <p>Start a new Cash Payments Journal Page</p> <p>Total Prove and Rule a Cash Payments Journal at the End of a Month</p> <p>Journalize Buying Supplies on Account</p> <p>Journalize Purchases Returns and Allowances</p>
<p>Assessments: Excel Worksheet problems</p> <p>Theory and Problem Quizzes</p> <p>Accounting Terms –note book</p> <p>Study Guide – Problems</p> <p>Cases for Critical Thinking</p> <p>Automated Accounting Problems and Projects</p> <p>Challenge Problems Using Excel</p> <p>Mastery Problems Using Excel</p> <p>Internet Activity Problems</p>
<p>Activities: Chapter worksheets/questions</p> <p>Excel Accounting Equation Problems</p> <p>Accounting in the Real World Internet Activities</p> <p>Business Structures Critical Thinking Problems</p> <p>Automated Accounting Problems</p> <p>Excel Work Together Problems</p> <p>Excel On Your Own Problems</p> <p>Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems</p> <p>Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems</p> <p>Accounting Terms</p> <p>Cases for Critical Thinking Problems</p>
<p>Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point</p>
<p>Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers</p>

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 9-12/Career and Technical Education/Accounting 1
<p>Month: March</p> <p>Sales Tax, Sales Journal, Cash Sale, Credit Card Sale, Point-of-sale terminal, terminal summary, batch report, Batching out, cash receipts journal, sales discount, sales return sales allowance, credit memorandum, Subsidiary ledger, accounts payable ledger, accounts receivable ledger, controlling account, Schedule of Accounts Receivable, Schedule of Accounts Payable</p>
<p>Essential Questions:</p> <p>Is the student able to define accounting terms related to sales and cash receipts for a merchandising business?</p> <p>Can the student identify accounting concepts and practices related to sales and cash receipts for a merchandising business?</p> <p>Is the student able to journalize sales on account using a sales journal?</p> <p>Can the student journalize cash receipts using a cash receipts journal?</p> <p>Can the student record sales returns and allowances using a general journal?</p> <p>Is the student able to define accounting terms related to posting to ledgers?</p> <p>Can the student identify accounting practices related to posting to ledgers/</p> <p>Is the student able to post separate items from a purchases, cash payments, and general journal to an accounts payable ledger?</p> <p>Is the student able to post separate items from a sale, cash receipts, and general journal to an accounts receivable ledger?</p> <p>Is the student able to post separate items from cash payments and general journal to a general ledger?</p> <p>Is the student able to post special journal column totals to a general ledger?</p> <p>Can the student journalize and post correcting entries affecting customer accounts?</p>
<p>Content: 9.1 21st Century Life & Career Skills: All student will demonstrate the creative, critical thinking, collaboration, and problem-solving skills, needed to function successfully as both global citizens and workers in diverse ethnic and organizational cultures.</p> <p>B. Critical Thinking and Problem Solving</p> <p>9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.</p> <p>B. Creativity and Innovation</p> <p>9.1.12.B.1 Present resources and data in a format that effectively communicates the meaning of the data and its implications for solving problems, using multiple perspectives.</p> <p>C. Collaboration, Teamwork, and Leadership</p> <p>9.1.12.C.5 Assume a leadership position by guiding the thinking of peers in a direction that leads to successful completion of a challenging task or project.</p> <p>F. Accountability, Productivity, and Ethics</p> <p>9.1.12.F.1 Explain the impact of current and emerging technological advances on the demand for increased and new types of accountability and productivity in the global workplace.</p> <p>9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.</p> <p>9.1.12.F.4 Explain the impact of computer hacking on products and services.</p> <p>Content: 9.2 Personal Financial Literacy: All students will develop skills and strategies that promote personal and financial responsibility related to financial planning, savings, investment, and charitable giving in the global economy.</p> <p>A. Income and Careers</p> <p>9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.</p> <p>9.2.12.A.2 Identify a career goal and develop a plan and timetable for achieving it, including educational/training requirements, costs, and possible debt.</p> <p>9.2.12.A.6 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.</p> <p>9.2.12.A.7 Analyze different forms of currency, how currency is used to exchange goods and services, and how it can be transferred from one person's business to another.</p> <p>9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.</p> <p>Content: 9.4 Career and Technical Education: All students who complete a career and technical education program will acquire academic and technical skills for careers in emerging and established professions that lead to technical skill proficiency, credentials, certificates, licenses, and /or degrees.</p>

<p>D. Business, Management & Administration Career Cluster</p> <p>9.4.12D(4).1 Operate appropriate financial software to generate useable data.</p> <p>9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.</p> <p>9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation.</p> <p>9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.</p> <p>9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports.</p> <p>9.4.12D(4).6 Record and schedule appointments and calendars to manage functions.</p> <p>9.4.12D(4).7 Organize priorities to assure deadlines will be met.</p> <p>9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.</p>
<p>NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8</p>
<p>Skills: Journalizing Sales on Account Using a Sales Journal</p> <p>Journalizing Cash Receipts Using a Cash Receipts Journal</p> <p>Recording Transactions Using a General Journal</p> <p>Processing Credit Card Transactions</p> <p>Calculating Cash Receipts on Account with a Sales Discount</p> <p>Totaling, Proving, and Ruling a Cash Receipts Journal</p> <p>Journalizing Sales Returns and Allowances</p> <p>Posting to an Accounts Payable Ledger</p> <p>Posting to an Accounts Receivable Ledger</p> <p>Posting Special Journal Totals to a General Ledger</p> <p>Correcting Errors in Subsidiary Ledger Accounts</p>
<p>Assessments: Excel Worksheet problems</p> <p>Theory and Problem Quizzes</p> <p>Accounting Terms –note book</p> <p>Study Guide – Problems</p> <p>Cases for Critical Thinking</p> <p>Automated Accounting Problems and Projects</p> <p>Challenge Problems Using Excel</p> <p>Mastery Problems Using Excel</p> <p>Internet Activity Problems</p>
<p>Activities: Chapter worksheets/questions</p> <p>Excel Accounting Equation Problems</p> <p>Accounting in the Real World Internet Activities</p> <p>Business Structures Critical Thinking Problems</p> <p>Automated Accounting Problems</p> <p>Excel Work Together Problems</p> <p>Excel On Your Own Problems</p> <p>Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems</p> <p>Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems</p> <p>Accounting Terms</p> <p>Cases for Critical Thinking Problems</p>
<p>Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point</p>
<p>Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers</p>

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 9-12/Career and Technical Education/Accounting 1
<p>Month: April</p> <p>Salary, Pay Period, Payroll, Total Earnings. Payroll Taxes, Withholding Allowances, Social Security Tax, Medicare Tax, Tax Base, Payroll Register, Net Pay, Employee Earnings Record, Federal Unemployment Tax, State Unemployment Tax, Look back Period, Employer's Quarterly Federal Tax Return Form 941, W-2 Wage and Tax Statement, W-3 Transmittal of Wage and Tax Statements, Form 8109 Federal Deposit</p>
<p>Essential Questions:</p> <p>Is the student able to define accounting terms related to payroll records?</p> <p>Can the student identify accounting concepts and practices related to payroll records?</p> <p>Is the student able to complete a payroll time card?</p> <p>Can the student calculate payroll taxes?</p> <p>Can the student complete a payroll register and an employee earnings record?</p> <p>Is the student able to prepare payroll checks?</p> <p>Is the student able to define accounting terms related to payroll accounting, taxes, and reports?</p> <p>Can the student identify accounting concepts and practices related to payroll accounting, taxes, and reports?</p> <p>Is the student able to analyze payroll transactions and record a payroll?</p> <p>Can the student record employer payroll taxes?</p> <p>Can the student prepare selected payroll tax reports?</p> <p>Is the student able to pay and record withholding and payroll taxes?</p>
<p>Content: 9.1 21st Century Life & Career Skills: All student will demonstrate the creative, critical thinking, collaboration, and problem-solving skills, needed to function successfully as both global citizens and workers in diverse ethnic and organizational cultures.</p> <p>A. Critical Thinking and Problem Solving</p> <p>9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.</p> <p>B. Creativity and Innovation</p> <p>9.1.12.B.1 Present resources and data in a format that effectively communicates the meaning of the data and its implications for solving problems, using multiple perspectives.</p> <p>C. Collaboration, Teamwork, and Leadership</p> <p>9.1.12.C.5 Assume a leadership position by guiding the thinking of peers in a direction that leads to successful completion of a challenging task or project.</p> <p>F. Accountability, Productivity, and Ethics</p> <p>9.1.12.F.1 Explain the impact of current and emerging technological advances on the demand for increased and new types of accountability and productivity in the global workplace.</p> <p>9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.</p> <p>9.1.12.F.4 Explain the impact of computer hacking on products and services.</p> <p>Content: 9.2 Personal Financial Literacy: All students will develop skills and strategies that promote personal and financial responsibility related to financial planning, savings, investment, and charitable giving in the global economy.</p> <p>A. Income and Careers</p> <p>9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.</p> <p>9.2.12.A.2 Identify a career goal and develop a plan and timetable for achieving it, including educational/training requirements, costs, and possible debt.</p> <p>9.2.12.A.6 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.</p> <p>9.2.12.A.7 Analyze different forms of currency, how currency is used to exchange goods and services, and how it can be transferred from one person's business to another.</p> <p>9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.</p> <p>Content: 9.4 Career and Technical Education: All students who complete a career and technical education program will acquire academic and technical skills for careers in emerging and established professions that lead to technical skill proficiency, credentials, certificates, licenses, and /or degrees.</p> <p>D. Business, Management & Administration Career Cluster</p> <p>9.4.12D(4).1 Operate appropriate financial software to generate useable data.</p> <p>9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.</p> <p>9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation.</p>

<p>9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.</p> <p>9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports.</p> <p>9.4.12D(4).6 Record and schedule appointments and calendars to manage functions.</p> <p>9.4.12D(4).7 Organize priorities to assure deadlines will be met.</p> <p>9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.</p>
<p>NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8</p>
<p>Skills: Prepare payroll time cards</p> <p>Analyzing a payroll time card</p> <p>Calculate employee hours worked</p> <p>Calculate employee total earnings</p> <p>Determine payroll tax withholding</p> <p>Calculate employee social security and Medicare tax</p> <p>Prepare a payroll register</p> <p>Prepare employee earnings records</p> <p>Prepare payroll checks</p> <p>Analyze payment of a payroll</p> <p>Journalize payment of a payroll</p> <p>Calculate employer payroll taxes</p> <p>Calculate federal and state unemployment taxes</p> <p>Journalize employer payroll taxes</p> <p>Report withholding and payroll taxes</p> <p>Journalize payment of liability for employee income tax, social security tax and Medicare tax</p> <p>Journalize payment of liability for federal unemployment tax</p> <p>Journalize payment of liability for state unemployment tax</p>
<p>Assessments: Excel Worksheet problems</p> <p>Theory and Problem Quizzes</p> <p>Accounting Terms –note book</p> <p>Study Guide – Problems</p> <p>Cases for Critical Thinking</p> <p>Automated Accounting Problems and Projects</p> <p>Challenge Problems Using Excel</p> <p>Mastery Problems Using Excel</p> <p>Internet Activity Problems</p> <p>Reinforcement Activity 2 – Automated Accounting</p>
<p>Activities: Chapter worksheets/questions</p> <p>Excel Accounting Equation Problems</p> <p>Accounting in the Real World Internet Activities</p> <p>Business Structures Critical Thinking Problems</p> <p>Automated Accounting Problems</p> <p>Excel Work Together Problems</p> <p>Excel On Your Own Problems</p> <p>Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems</p> <p>Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems</p> <p>Accounting Terms</p> <p>Cases for Critical Thinking Problems</p> <p>Reinforcement Activity 2 – Automated Accounting</p>
<p>Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point</p>
<p>Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers</p>

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 9-12/Career and Technical Education/Accounting 1
<p>Month: May</p> <p>Retained Earnings, Dividends, Board of Directors, Merchandise Inventory, Uncollectible Accounts, Allowance Method of Recording Losses from Uncollectible Accounts, Book Value, Book Value of Accounts Receivable, Current Assets, Plant Assets, Depreciation Expense, Estimated Salvage Value, Straight-line Method of Depreciation, Accumulated Depreciation, Book Value of Plant Assets</p>
<p>Essential Questions:</p> <p>Is the student able to define accounting terms related to distributing dividends and preparing a worksheet for a merchandising business?</p> <p>Can the student identify accounting concepts and practices related to distributing dividends and preparing a work sheet for a merchandising business?</p> <p>Is the student able to journalize the declaration and payment of a dividend?</p> <p>Can the student begin a work sheet for a merchandising business?</p> <p>Is the student able to plan work sheet adjustments for merchandise inventory?</p> <p>Is the student able to plan work sheet adjustments for supplies?</p> <p>Is the student able to plan work sheet adjustments for prepaid expenses?</p> <p>Is the student able to plan work sheet adjustments for uncollectible accounts?</p> <p>Is the student able to plan work sheet adjustments for depreciation?</p> <p>Can the student calculate federal income tax and plan the work sheet adjustment for federal income tax?</p> <p>Is the student able to complete a work sheet for a merchandising business?</p>
<p>Content: 9.1 21st Century Life & Career Skills: All student will demonstrate the creative, critical thinking, collaboration, and problem-solving skills, needed to function successfully as both global citizens and workers in diverse ethnic and organizational cultures.</p> <p>A. Critical Thinking and Problem Solving</p> <p>9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.</p> <p>B. Creativity and Innovation</p> <p>9.1.12.B.1 Present resources and data in a format that effectively communicates the meaning of the data and its implications for solving problems, using multiple perspectives.</p> <p>C. Collaboration, Teamwork, and Leadership</p> <p>9.1.12.C.5 Assume a leadership position by guiding the thinking of peers in a direction that leads to successful completion of a challenging task or project.</p> <p>F. Accountability, Productivity, and Ethics</p> <p>9.1.12.F.1 Explain the impact of current and emerging technological advances on the demand for increased and new types of accountability and productivity in the global workplace.</p> <p>9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.</p> <p>9.1.12.F.4 Explain the impact of computer hacking on products and services.</p> <p>Content: 9.2 Personal Financial Literacy: All students will develop skills and strategies that promote personal and financial responsibility related to financial planning, savings, investment, and charitable giving in the global economy.</p> <p>A. Income and Careers</p> <p>9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.</p> <p>9.2.12.A.2 Identify a career goal and develop a plan and timetable for achieving it, including educational/training requirements, costs, and possible debt.</p> <p>9.2.12.A.6 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.</p> <p>9.2.12.A.7 Analyze different forms of currency, how currency is used to exchange goods and services, and how it can be transferred from one person's business to another.</p> <p>9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.</p> <p>Content: 9.4 Career and Technical Education: All students who complete a career and technical education program will acquire academic and technical skills for careers in emerging and established professions that lead to technical skill proficiency, credentials, certificates, licenses, and /or degrees.</p> <p>D. Business, Management & Administration Career Cluster</p> <p>9.4.12D(4).1 Operate appropriate financial software to generate useable data</p> <p>9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.</p>

<p>9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation.</p> <p>9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.</p> <p>9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports.</p> <p>9.4.12D(4).6 Record and schedule appointments and calendars to manage functions.</p> <p>9.4.12D(4).7 Organize priorities to assure deadlines will be met.</p> <p>9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.</p>
<p>NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8</p>
<p>Skills: Distribution of Corporate Earnings to Stockholders Stockholder's Equity accounts used by a corporation Declaring a dividend Paying a dividend Entering a trial balance on a work sheet Planning adjustments on a work sheet Recording a trail balance on a work sheet Analyzing and recording supplies adjustments Recording supplies adjustments on a work sheet Analyzing and recording prepaid insurance adjustment Planning and recording a merchandise inventory adjustment Analyzing and recording a merchandise inventory adjustment Planning and recording an allowance for uncollectible accounts adjustment Allowance method of recording losses from uncollectible accounts Estimating uncollectible accounts expense Analyzing and recording an adjustment for uncollectible accounts expense Planning and recording depreciation adjustments Calculate depreciation expense and book value Analyzing and recording adjustments for depreciation expense Calculating federal income tax and completing a work sheet Recording the federal income tax adjustment</p>
<p>Assessments: Excel Worksheet problems Theory and Problem Quizzes Accounting Terms –note book Study Guide – Problems Cases for Critical Thinking Automated Accounting Problems and Projects Challenge Problems Using Excel Mastery Problems Using Excel Internet Activity Problems</p>
<p>Activities: Chapter worksheets/questions Excel Accounting Equation Problems Accounting in the Real World Internet Activities Business Structures Critical Thinking Problems Automated Accounting Problems Excel Work Together Problems Excel On Your Own Problems Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems Accounting Terms Cases for Critical Thinking Problems</p>
<p>Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point</p>
<p>Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers</p>

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 9-12/Career and Technical Education/Accounting 1
<p>Month: June</p> <p>Net Sales, Cost of Merchandise Sold, Gross Profit on Sales, Financial Ratio, Earnings Per Share, Par Value Price-Earnings Ratio, Statement of Stockholder's Equity, Current Liabilities, Long-term Liabilities, Supporting Schedule, Income Statement, Balance Sheet, Adjusting Entries, Closing Entries, Post- Closing Trial Balance</p>
<p>Essential Questions:</p> <p>Is the student able to define accounting terms related to financial statements for a merchandising business organized as a corporation?</p> <p>Can the student identify accounting concepts and practices related to financial statements for a merchandising business organized as a corporation?</p> <p>Is the student able to prepare an income statement for a merchandising business organized as a corporation?</p> <p>Can the student analyze an income statement using component percentages and financial ratios?</p> <p>Is the student able to prepare a statement of stockholders' equity for a merchandising business organized as a corporation?</p> <p>Can the student identify accounting concepts and practices related to adjusting and closing entries for a merchandising business organized as a corporation?</p> <p>Is the student able to record adjusting entries?</p> <p>Is the student able to record closing entries for income statement accounts?</p> <p>Is the student able to record closing entries for dividends?</p> <p>Can the student prepare a post-closing trial balance?</p>
<p>Content: 9.1 21st Century Life & Career Skills: All student will demonstrate the creative, critical thinking, collaboration, and problem-solving skills, needed to function successfully as both global citizens and workers in diverse ethnic and organizational cultures.</p> <p>A. Critical Thinking and Problem Solving</p> <p>9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.</p> <p>B. Creativity and Innovation</p> <p>9.1.12.B.1 Present resources and data in a format that effectively communicates the meaning of the data and its implications for solving problems, using multiple perspectives.</p> <p>C. Collaboration, Teamwork, and Leadership</p> <p>9.1.12.C.5 Assume a leadership position by guiding the thinking of peers in a direction that leads to successful completion of a challenging task or project.</p> <p>F. Accountability, Productivity, and Ethics</p> <p>9.1.12.F.1 Explain the impact of current and emerging technological advances on the demand for increased and new types of accountability and productivity in the global workplace.</p> <p>9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.</p> <p>9.1.12.F.4 Explain the impact of computer hacking on products and services.</p> <p>Content: 9.2 Personal Financial Literacy: All students will develop skills and strategies that promote personal and financial responsibility related to financial planning, savings, investment, and charitable giving in the global economy.</p> <p>A. Income and Careers</p> <p>9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.</p> <p>9.2.12.A.2 Identify a career goal and develop a plan and timetable for achieving it, including educational/training requirements, costs, and possible debt.</p> <p>9.2.12.A.6 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.</p> <p>9.2.12.A.7 Analyze different forms of currency, how currency is used to exchange goods and services, and how it can be transferred from one person's business to another.</p> <p>9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.</p> <p>Content: 9.4 Career and Technical Education: All students who complete a career and technical education program will acquire academic and technical skills for careers in emerging and established professions that lead to technical skill proficiency, credentials, certificates, licenses, and /or degrees.</p> <p>D. Business, Management & Administration Career Cluster</p> <p>9.4.12D(4).1 Operate appropriate financial software to generate useable data.</p>

<p>9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.</p> <p>9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation.</p> <p>9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.</p> <p>9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports.</p> <p>9.4.12D(4).6 Record and schedule appointments and calendars to manage functions.</p> <p>9.4.12D(4).7 Organize priorities to assure deadlines will be met.</p> <p>9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.</p>
<p>NJCCCS 9.1 A. Critical Thinking and Problem Solving 9.1.12.A.1, B. Creativity and Innovation 9.1.12.B.1, C. Collaboration, Teamwork, and Leadership 9.1.12.C.5 F Accountability, Productivity, and Ethics 9.1.12.F.1, 9.1.12.F.2, 9.1.12.F.4, 9.2 A. Income and Careers Strand 9.2.12.A.1, 9.1.12.A.2, 9.1.12.A.6, 9.1.12.A.7, 9.1.12.A.9, 9.4 Career and Technical Education: 9.4.12D(4).1, 9.4.12D(4).2, 9.4.12D(4).3, 9.4.12D(4).4, 9.4.12D(4).5, 9.4.12D(4).6, 9.4.12D(4).7, 9.4.12D(4).8</p>
<p>Skills: Prepare the revenue section of an income statement for a merchandising business</p> <p>Prepare the cost of merchandise sold section of an income statement for a merchandising business</p> <p>Complete an income statement for a merchandising business</p> <p>Analyze an income statement using component percentages</p> <p>Determine earnings per share</p> <p>Calculate price-earnings ratio</p> <p>Prepare the capital stock section of the statement of stockholders' equity</p> <p>Prepare the retained earnings section of the statement of stockholders' equity</p> <p>Prepare the current assets section of a balance sheet</p> <p>Prepare the plant assets section of a balance sheet</p> <p>Prepare the liabilities section of a balance sheet</p> <p>Prepare the stockholders' equity section of a balance sheet</p> <p>Record adjusting entries from a work sheet</p> <p>Record closing entries for income statement accounts</p> <p>Prepare a post-closing trial balance</p>
<p>Assessments: Excel Worksheet problems</p> <p>Theory and Problem Quizzes</p> <p>Accounting Terms –note book</p> <p>Study Guide – Problems</p> <p>Cases for Critical Thinking</p> <p>Automated Accounting Problems and Projects</p> <p>Challenge Problems Using Excel</p> <p>Mastery Problems Using Excel</p> <p>Internet Activity Problems</p> <p>Reinforcement Activity 2 –Part B – Automated Accounting</p> <p>Zenith Global Imports Accounting Simulation – Automated Accounting</p>
<p>Activities: Chapter worksheets/questions</p> <p>Excel Accounting Equation Problems</p> <p>Accounting in the Real World Internet Activities</p> <p>Business Structures Critical Thinking Problems</p> <p>Automated Accounting Problems</p> <p>Excel Work Together Problems</p> <p>Excel On Your Own Problems</p> <p>Excel Application Problems, Mastery Problems, Challenge Problems and Recycle Problems</p> <p>Automated Accounting Application Problems, Mastery Problems, Challenge Problems and Recycle Problems</p> <p>Accounting Terms</p> <p>Cases for Critical Thinking Problems</p> <p>Reinforcement Activity 2 –Part B – Automated Accounting</p> <p>Zenith Global Imports Accounting Simulation – Automated Accounting</p>
<p>Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point</p>
<p>Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers</p>