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

Accounting 2
Grades 10 - 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 tax returns, preparing end of fiscal period work.

Accounting 2 Description

This is the second course within the Accounting series. It is designed for those students who have successfully competed Accounting 1. Areas of concentration include Corporate Accounting, I with their newly acquired knowledge in a step-by-step journey into the world of Computerized Accounting. Integrated throughout the course are computer applications utilizing Automated Accounting Software at a computer workstation to reinforce concepts taught in journalizing and posting transactions and end-of-fiscal period work for a corporation. It is recommended that students continue the series by taking Computerized Accounting 3 Seminar Honors.

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Monthly CCCS Chart

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

SUBJECT: Accounting 2 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 Estimate and record uncollectible accounts expense Analyze and journalize an adjustment for uncollectible accounts expense Post an adjusting entry for uncollectible accounts expense Journalize writing off an uncollectible account receivable Post an entry to write off to write off an uncollectible account receivable Reopen an account previously written off Record cash received for an account previously written off Post entries for collecting a written-off account receivable	Buying Plant Assets and Paying Property Tax Recording the Buying of a Plant Asset Calculating and Paying Property Tax Calculating Straight-Line Depreciation Journalizing Depreciation Expense Preparing Plant Asset Records Posting an Adjusting Entry for Depreciation Expense Sale of a Plant Asset for Book Value Recording a Plant Asset's Depreciation Expense for a Partial Year Sale of a Plant Asset for More than Book Value Sale of a Plant Asset for Less than Book Value Calculate Depreciation using the Double Declining-Balance Method	Determine the Quantity of Merchandise Inventory Calculate the Most Efficient Quantity of Inventory Prepare an Inventory Record Complete a Stock Record Determine Perpetual Inventory Using a Computer Determine the Cost of Merchandise Inventory using the First-In, First-Out Inventory Method Determine the Cost of Merchandise Inventory using the Last-In, First-Out Inventory Method Determine the Cost of Merchandise Inventory using the Weighted-Average Inventory Costing Method Calculate the Cost of Merchandise Sold	Describe the Uses of a Promissory Note Identify the Parts of a Promissory Note Calculate the Interest on a Promissory Note Determine the Maturity Date of a Promissory Note Journalize the Payment of Principal and Interest on a Notes Payable Journalize the Signing of a Note Payable for an Extension of Time Journalize the Paying of a Note Payable Issued for an Extension of Time Journalize the Acceptance of a Note Receivable from a Customer Journalize the Collecting of Principal and Interest on a Notes Receivable Journalize the Recording of a Dishonored Note Receivable	Journalize transactions in the purchase journal Journalize transactions in the cash payments journal Journalize transactions in the general journal Journalize transactions in the sales journal Journalize transactions in the cash receipts journal Post transactions to the general ledger Post transactions to the accounts payable ledger Post transactions to the accounts receivable ledger Prepare a schedule of accounts payable Prepare a schedule of accounts receivable

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 Reinforcement Activity 3 – 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 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 Reinforcement Activity 3 – Automated Accounting

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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	Accounting for Interest at the Fiscal Year End Analyze an Adjustment for Accrued Interest Income Post an Adjusting Entry for Accrued Interest Income Record the Reversing Entry for Accrued Interest Income Collect a Note Receivable Issued in a Previous Fiscal Period Analyze an Adjustment for Accrued Interest Expense Post an Adjusting Entry for Accrued Interest Expense Record the Reversing Entry for Accrued Interest Expense Pay a Note Payable Signed in a Previous Fiscal Period	Prepare a Work Sheet for a Corporation Plan Adjustments for Interest Income, Supplies and Federal Income Tax Prepare an Income Statement Analyze an Income Statement Compute Acceptable Component Percentages Prepare a Statement of Stockholders' Equity Prepare Capital Stock Section of the Statement of Stockholders' Equity Prepare Retained Earnings Section of the Statement of Stockholders' Equity Prepare Assets Section of the Balance Sheet Prepare Liabilities Section of the Balance Sheet Analyze a Balance Sheet Compute Working Capital Compute Current Ratio	Record Transactions in Special Journals from Source Documents Post Items to be Posted Individually to a General Ledger Post Column Totals to a General Ledger Prepare Schedules of Accounts Receivable and Accounts Payable from Subsidiary Ledgers Prepare a Work Sheet Prepare an Income Statement Prepare a Statement of Stockholders' Equity Prepare a Balance Sheet Journalize and Post Adjusting Entries Journalize and Post Closing Entries Prepare a Post-Closing Trial Balance Journalize and Post Reversing Entries	Journalize the Initial Investment by the Owners Journalize the Withdrawal of Cash by a Partner Journalize the Withdrawal of Merchandise by a Partner Prepare a Distribution of Net Income Statement Prepare a Distribution of Net Income Statement with Unequal Distribution of Earnings Prepare Ledger Accounts for Partner's Capital and Drawing Accounts Prepare an Owners' Equity Statement Prepare an Owners' Equity Statement with and Additional Investment and a Net Loss Prepare a Balance Sheet for a Partnership Journalize the Realization of a Gain for the Dissolving of a Partnership Journalize the Realization of a Loss for the Dissolving of a Partnership	Compare and Contrast International and Domestic Sales Process an International Sale Collect Payment for an International Sale Record the Journal Entry for International Sale Record the Journal Entry for Time Drafts Record the Journal Entry for Cash Receipts from Time Drafts Record the Journal Entry for Internet Sales Prepare the Operating Activities Section of a Statement of Cash Flows Prepare the Investing Activities Section of a Statement of Cash Flows Prepare the Financing Activities Section of a Statement of Cash Flows Compete the Statement of Cash Flows

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 3 –Part B – Automated Accounting Tronics, Inc. – Automated Accounting Simulation	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
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Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 10-12/Career and Technical Education/Accounting 2

Month: September
Course Goals and Outline, Class Procedures, Uncollectible Accounts, Making Ethical Decisions, Business Structures, Journalizing Adjustments for Uncollectible Accounts, Posting Adjusting Entries for Uncollectible Accounts Expense, Writing Off and Colleting Uncollectible Accounts Receivable, Reopening an Account Previously Written Off, Posting Entries for Collecting a Written –Off Account Receivable

Essential Questions:
Does the student exhibit proper classroom procedures that contribute positively to the learning environment?
Does the student exhibit competence in speaking, listening, and the writing process as skills and tolls for learning?
Can the student define accounting terms related to uncollectible accounts?
Is the student able to identify accounting concepts and practices related to uncollectible accounts?
Can the student calculate, journalize, and post estimated uncollectible accounts expense?
Is the student able to journalize and post entries related to writing off and collecting accounts receivable?

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.

A. Critical Thinking and Problem Solving
9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.
B. Creativity and Innovation
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.
C. Collaboration, Teamwork, and Leadership
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.
F. Accountability, Productivity, and Ethics
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.
9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.
9.1.12.F.4 Explain the impact of computer hacking on products and services.
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.
A. Income and Careers
9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.
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.
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.
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.
9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.
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.
D. Business, Management & Administration Career Cluster
9.4.12D(4).1 Operate appropriate financial software to generate useable data.
9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.
9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation.
9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.
9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports.
9.4.12D(4).6 Record and schedule appointments and calendars to manage functions.

9.4.12D(4).7 Organize priorities to assure deadlines will be met. 9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.
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 Active participation in class discussions Successful questions/note taking Estimate and record uncollectible accounts expense Analyze and journalize an adjustment for uncollectible accounts expense Post an adjusting entry for uncollectible accounts expense Journalize writing off an uncollectible account receivable Post an entry to write off to write off an uncollectible account receivable Reopen an account previously written off Record cash received for an account previously written off Post entries for collecting a written-off account receivable
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
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
Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point
Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 10-12/Career and Technical Education/Accounting 2

Month: October
Real Property, Personal Property, Assessed Value, Plant Asset Record, Gain on Plant Assets, Loss on Plant Assets, Buying Plant Assets and Paying Property Tax, Calculating Straight Line Depreciation Expense, Declining-Balance Method of Depreciation, Journalizing Depreciation Expense, Disposal of Plant Assets

Essential Questions:
Is the student able to define accounting terms related to plant assets, depreciation, and property tax expense?
Can the student identify accounting concepts and practices related to accounting for plant assets, depreciation, and property tax expense?
Is the student able to record the buying of a plant asset and the paying of property tax?
Can the student calculate depreciation expense and book value using the straight-line method of depreciation?
Can the student prepare plant asset records and journalize annual depreciation expense?
Is the student able to record entries related to disposing of plant assets?
Can the student calculate depreciation expense using the double declining-balance method of depreciation?

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.

A. Critical Thinking and Problem Solving
9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.
B. Creativity and Innovation
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.
C. Collaboration, Teamwork, and Leadership
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.
F. Accountability, Productivity, and Ethics
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.
9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.
9.1.12.F.4 Explain the impact of computer hacking on products and services.
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.
A. Income and Careers
9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.
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.
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.
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.
9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.
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.
D. Business, Management & Administration Career Cluster
9.4.12D(4).1 Operate appropriate financial software to generate useable data.
9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.
9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation.
9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.
9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports.

9.4.12D(4).6 Record and schedule appointments and calendars to manage functions. 9.4.12D(4).7 Organize priorities to assure deadlines will be met. 9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.
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: Buying Plant Assets and Paying Property Tax Recording the Buying of a Plant Asset Calculating and Paying Property Tax Calculating Straight-Line Depreciation Journalizing Depreciation Expense Preparing Plant Asset Records Posting an Adjusting Entry for Depreciation Expense Sale of a Plant Asset for Book Value Recording a Plant Asset's Depreciation Expense for a Partial Year Sale of a Plant Asset for More than Book Value Sale of a Plant Asset for Less than Book Value Calculate Depreciation using the Double Declining-Balance Method Calculate Last Year's Depreciation Expense
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
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
Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point
Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 10-12/Career and Technical Education/Accounting 2

Month: November
Periodic Inventory, Perpetual Inventory, Inventory Record, Stock Record, Stock Ledger, Determining the Quantity of Merchandise Inventory, First-In, First-Out Inventory Grossing Method, Last-In, First-Out Inventory Costing Method, Weighted-Average Inventory Costing Method, Gross-Profit Method of Estimating Inventory

Essential Questions:
Is the student able to define accounting terms related to inventory?
Can the student identify accounting concepts and practices related to inventory?
Is the student able to prepare business papers related to using a checking account?
Can the student prepare a stock record?
Can the student journalize dishonored checks and electronic banking transactions?
Is the student able to determine the cost of merchandise inventory using the fifo, lifo, and weighted-average inventory costing methods?
Is the student able to estimate the cost of merchandise inventory using the gross profit method of estimating inventory?
Can the student determine the most efficient quantity of inventory?

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.

A. Critical Thinking and Problem Solving
9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.
B. Creativity and Innovation
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.
C. Collaboration, Teamwork, and Leadership
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.
F. Accountability, Productivity, and Ethics
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.
9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.
9.1.12.F.4 Explain the impact of computer hacking on products and services.
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.
A. Income and Careers
9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.
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.
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.
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.
9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.
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.
D. Business, Management & Administration Career Cluster
9.4.12D(4).1 Operate appropriate financial software to generate useable data.
9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.
9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation.
9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.
9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports.

9.4.12D(4).6 Record and schedule appointments and calendars to manage functions. 9.4.12D(4).7 Organize priorities to assure deadlines will be met. 9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.
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: Determine the Quantity of Merchandise Inventory Calculate the Most Efficient Quantity of Inventory Prepare an Inventory Record Complete a Stock Record Determine Perpetual Inventory Using a Computer Determine the Cost of Merchandise Inventory using the First-In, First-Out Inventory Method Determine the Cost of Merchandise Inventory using the Last-In, First-Out Inventory Method Determine the Cost of Merchandise Inventory using the Weighted-Average Inventory Costing Method Calculate the Cost of Merchandise Sold
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
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
Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point
Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 10-12/Career and Technical Education/Accounting 2

Month: December
Interest Rate of a Note, Number of a Note, Date of a Note, Payee of a Note, Time of a Note, Principal of a Note Interest Rate of a Note, Maturity Date of a Note, Maker of a Note, Promissory Note, Creditor, Notes Payable, Interest, Maturity Value, Current Liabilities, Interest Expense, Notes Receivable, Interest Income, Dishonored Note

Essential Questions:
Is the student able to define accounting terms related to notes and interest?
Can the student identify accounting concepts and practices related to notes and interest?
Is the student able to calculate interest and maturity dates for notes?
Is the student able to identify the parts of a promissory note?
Can the student analyze and record transactions for notes payable?
Can the student analyze and record transactions for notes receivable?

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.

B. Critical Thinking and Problem Solving

9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.

B. Creativity and Innovation

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.

C. Collaboration, Teamwork, and Leadership

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.

F. Accountability, Productivity, and Ethics

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.

9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.

9.1.12.F.4 Explain the impact of computer hacking on products and services.

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.

A. Income and Careers

9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.

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.

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.

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.

9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.

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.

D. Business, Management & Administration Career Cluster

9.4.12D(4).1 Operate appropriate financial software to generate useable data.
9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.
9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation.
9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.
9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports.
9.4.12D(4).6 Record and schedule appointments and calendars to manage functions.
9.4.12D(4).7 Organize priorities to assure deadlines will be met.
9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.

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: Describe the Uses of a Promissory Note Identify the Parts of a Promissory Note Calculate the Interest on a Promissory Note Determine the Maturity Date of a Promissory Note Journalize the Payment of Principal and Interest on a Notes Payable Journalize the Signing of a Note Payable for an Extension of Time Journalize the Paying of a Note Payable Issued for an Extension of Time Journalize the Acceptance of a Note Receivable from a Customer Journalize the Collecting of Principal and Interest on a Notes Receivable Journalize the Recording of a Dishonored Note Receivable
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
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
Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point
Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 10-12/Career and Technical Education/Accounting 2

Month: January
Purchase Journal, Cash Payments Journal, General Journal, Sales Journal, Cash Receipts Journal, Accounts Payable Ledger, Accounts Receivable Ledger, General Ledger, Plant Asset Record, Chart of Accounts

Essential Questions:
Is the student able to journalize transactions in the purchase journal?
Is the student able to journalize transactions in the cash payments journal?
Is the student able to journalize transactions in the general journal?
Is the student able to journalize transactions in the sales journal?
Is the student able to journalize transactions in the cash receipts journal?
Can the student post transactions to the general ledger?
Can the student post transactions to the accounts payable ledger?
Can the student post transactions to the accounts receivable ledger?
Is the student able to prepare a schedule of accounts payable?
Is the student able to prepare a schedule of accounts receivable?

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.

A. Critical Thinking and Problem Solving

9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.

B. Creativity and Innovation

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.

C. Collaboration, Teamwork, and Leadership

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.

F. Accountability, Productivity, and Ethics

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.

9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.

9.1.12.F.4 Explain the impact of computer hacking on products and services.

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.

A. Income and Careers

9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.

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.

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.

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.

9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.

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.

D. Business, Management & Administration Career Cluster

9.4.12D(4).1 Operate appropriate financial software to generate useable data.
9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.
9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation.
9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.
9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports.
9.4.12D(4).6 Record and schedule appointments and calendars to manage functions.
9.4.12D(4).7 Organize priorities to assure deadlines will be met.
9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.

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: Journalize transactions in the purchase journal Journalize transactions in the cash payments journal Journalize transactions in the general journal Journalize transactions in the sales journal Journalize transactions in the cash receipts journal Post transactions to the general ledger Post transactions to the accounts payable ledger Post transactions to the accounts receivable ledger Prepare a schedule of accounts payable Prepare a schedule of accounts receivable
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 3
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 3
Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point
Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 10-12/Career and Technical Education/Accounting 2
Month: February Accrued Revenue, Intellectual Property, Accrued Interest Income, Reversing Entry, Accrued Expenses, Accrued Interest Expense, Interest at the Fiscal Year End, Adjusting Entry for Accrued Interest Income, Posting Entry for Accrued Interest Income, Reversing Entry for Accrued Interest Income, Adjusting Entry For Accrued Interest Expense, Posting Entry for Accrued Interest Expense, Reversing Entry for Accrued Interest Expense
Essential Questions: Is the student able to define accounting terms related to accrued revenue and accrued expenses? Can the student identify accounting concepts and practices related to accrued revenue and accrued expenses? Is the student able to record the adjusting entry for accrued revenue? Is the student able to record the closing entry for accrued revenue? Is the student able to record the reversing entry for accrued revenue? Is the student able to record the adjusting entry for accrued expenses? Is the student able to record the closing entry for accrued expenses? Is the student able to record the reversing entry for accrued expenses?
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. A. Critical Thinking and Problem Solving 9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences. B. Creativity and Innovation 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. C. Collaboration, Teamwork, and Leadership 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. F. Accountability, Productivity, and Ethics 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. 9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences. 9.1.12.F.4 Explain the impact of computer hacking on products and services. 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. A. Income and Careers 9.2.12.A.1 Analyze the relationship between various careers and personal earning goals. 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. 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. 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. 9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income. 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. D. Business, Management & Administration Career Cluster 9.4.12D(4).1 Operate appropriate financial software to generate useable data. 9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports. 9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation. 9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.

9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports. 9.4.12D(4).6 Record and schedule appointments and calendars to manage functions. 9.4.12D(4).7 Organize priorities to assure deadlines will be met. 9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.
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: Accounting for Interest at the Fiscal Year End Analyze an Adjustment for Accrued Interest Income Post an Adjusting Entry for Accrued Interest Income Record the Reversing Entry for Accrued Interest Income Collect a Note Receivable Issued in a Previous Fiscal Period Analyze an Adjustment for Accrued Interest Expense Post an Adjusting Entry for Accrued Interest Expense Record the Reversing Entry for Accrued Interest Expense Pay a Note Payable Signed in a Previous Fiscal Period
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
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
Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point
Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 10-12/Career and Technical Education/Accounting 2
Month: March Work Sheet, Trial Balance, Federal Income Tax Adjustment, Income Statement, Component Percentages, Statement of Stockholders' Equity, Capital Stock, Retained Earnings, Balance Sheet, Current Assets, Plant Assets, Current Liabilities, Long Term Liabilities, Working Capital, Current Ratio
Essential Questions: Is the student able to define accounting terms related to financial statements for a merchandising business organized as a corporation? Can the student identify accounting concepts and practices related to financial statements and end-of-fiscal-period entries for a merchandising business organized as a corporation? Can the student plan end-of-fiscal-period adjustment for a merchandising business organized as a corporation? Is the student able to calculate federal income tax, plan an adjustment for federal income tax expense, and complete a work sheet? Can the student prepare and analyze an income statement for a merchandising business organized as a corporation? Can the student prepare a statement of stockholders' equity for a merchandising business organized as a corporation? Can the student prepare and analyze a balance sheet for a merchandising business organized as a corporation? Is the student able to record adjusting, closing, and reversing entries for a merchandising business organized as a corporation?
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. B. Critical Thinking and Problem Solving 9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences. B. Creativity and Innovation 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. C. Collaboration, Teamwork, and Leadership 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. F. Accountability, Productivity, and Ethics 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. 9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences. 9.1.12.F.4 Explain the impact of computer hacking on products and services. 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. A. Income and Careers 9.2.12.A.1 Analyze the relationship between various careers and personal earning goals. 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. 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. 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. 9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income. 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. D. Business, Management & Administration Career Cluster 9.4.12D(4).1 Operate appropriate financial software to generate useable data.

9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports. 9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation. 9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality. 9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports. 9.4.12D(4).6 Record and schedule appointments and calendars to manage functions. 9.4.12D(4).7 Organize priorities to assure deadlines will be met. 9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.
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: Prepare a Work Sheet for a Corporation Plan Adjustments for Interest Income, Supplies and Federal Income Tax Prepare an Income Statement Analyze an Income Statement Compute Acceptable Component Percentages Prepare a Statement of Stockholders' Equity Prepare Capital Stock Section of the Statement of Stockholders' Equity Prepare Retained Earnings Section of the Statement of Stockholders' Equity Prepare Assets Section of the Balance Sheet Prepare Liabilities Section of the Balance Sheet Analyze a Balance Sheet Compute Working Capital Compute Current Ratio
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
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
Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point
Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 10-12/Career and Technical Education/Accounting 2

Month: April
Purchase Journal, Cash Payments Journal, General Journal, Sales Journal, Cash Receipts Journal, Accounts Payable Ledger, Accounts Receivable Ledger, General Ledger, Plant Asset Record, Chart of Accounts Work Sheet, Income Statement, Statement of Stockholders' Equity, Balance Sheet, Adjusting Entries, Closing Entries, Post-Closing Trial Balance, Reversing Entries

Essential Questions:
Can the student record transactions in special journals from source documents?
Is the student able to post items to be posted individually to a general ledger and subsidiary ledger?
Can the student post column totals to a general ledger?
Is the student able to prepare schedules of accounts receivable and accounts payable from subsidiary ledgers?
Can the student prepare a trial balance on a work sheet?
Is the student able to plan adjustments and complete a work sheet?
Can the student prepare an Income Statement?
Is the student able to prepare the Statement of Stockholders' Equity?
Can the student prepare a balance sheet
Is the student able to journalize and post adjusting entries?
Is the student able to journalize and post closing entries?
Can the student prepare a post-closing trial balance?
Is the student able to journalize and post reversing entries?

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.

A. Critical Thinking and Problem Solving
   9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.
   B. Creativity and Innovation
   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.
   C. Collaboration, Teamwork, and Leadership
   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.
   F. Accountability, Productivity, and Ethics
   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.
   9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.
   9.1.12.F.4 Explain the impact of computer hacking on products and services.
   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.
   A. Income and Careers
   9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.
   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.
   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.
   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.
   9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.
   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.

D. Business, Management & Administration Career Cluster 9.4.12D(4).1 Operate appropriate financial software to generate useable data. 9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports. 9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation. 9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality. 9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports. 9.4.12D(4).6 Record and schedule appointments and calendars to manage functions. 9.4.12D(4).7 Organize priorities to assure deadlines will be met. 9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.
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: Record Transactions in Special Journals from Source Documents Post Items to be Posted Individually to a General Ledger Post Column Totals to a General Ledger Prepare Schedules of Accounts Receivable and Accounts Payable from Subsidiary Ledgers Prepare a Work Sheet Prepare an Income Statement Prepare a Statement of Stockholders' Equity Prepare a Balance Sheet Journalize and Post Adjusting Entries Journalize and Post Closing Entries Prepare a Post-Closing Trial Balance Journalize and Post Reversing Entries
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 Reinforcement Activity 3 Part B – Automated Accounting Tronics, Inc.- Automated Accounting
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 Reinforcement Activity 3 Part B – Automated Accounting Tronics, Inc.- Automated Accounting
Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point
Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 10-12/Career and Technical Education/Accounting 2

Month: May
Partnership, Partnership Agreement, Distribution of Net Income Statement, Owner's Equity Statement Liquidation of a Partnership, Realization, Limited Liability Partnership (LLP), Journalizing Initial Investment by Owners, Dissolving a Partnership

Essential Questions:
Is the student able to define accounting terms related to forming, dissolving, and distributing the earnings of a partnership?
Can the student identify accounting concepts and practices related to forming, dissolving, and distributing the earnings of a partnership?
Is the student able to journalize entries related to forming a partnership?
Is the student able to journalize entries related to dissolving a partnership?
Is the student able to journalize entries for the distributing the earnings of a partnership?
Can the student calculate the distribution of partnership earnings?
Is the student able to prepare a distribution of net income statement for a business organized as a partnership?
Can the student prepare an owners' equity statement for a business organized as a partnership?
Is the student able to calculate the gain or loss in the dissolving of a partnership?

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.

A. Critical Thinking and Problem Solving
9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.
B. Creativity and Innovation
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.
C. Collaboration, Teamwork, and Leadership
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.
F. Accountability, Productivity, and Ethics
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.
9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.
9.1.12.F.4 Explain the impact of computer hacking on products and services.
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.
A. Income and Careers
9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.
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.
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.
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.
9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.
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.
D. Business, Management & Administration Career Cluster
9.4.12D(4).1 Operate appropriate financial software to generate useable data.
9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.
9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation.
9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality.

9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports. 9.4.12D(4).6 Record and schedule appointments and calendars to manage functions. 9.4.12D(4).7 Organize priorities to assure deadlines will be met. 9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.
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: Describe the Partnership Agreement Journalize the Initial Investment by the Owners Journalize the Withdrawal of Cash by a Partner Journalize the Withdrawal of Merchandise by a Partner Prepare a Distribution of Net Income Statement Prepare a Distribution of Net Income Statement with Unequal Distribution of Earnings Prepare Ledger Accounts for Partner's Capital and Drawing Accounts Prepare an Owners' Equity Statement Prepare an Owners' Equity Statement with and Additional Investment and a Net Loss Prepare a Balance Sheet for a Partnership Journalize the Realization of a Gain for the Dissolving of a Partnership Journalize the Realization of a Loss for the Dissolving of a Partnership
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
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
Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point
Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers

Unit/Month Curriculum Map*

Gd. Level/Subject/Course: 10-12/Career and Technical Education/Accounting 2

Month: June
International Sales, Exports, Imports, Contract of Sale, Letter of Credit, Bill of Lading, Commercial Invoice, Draft, Sight Draft, Time Draft, Trade Acceptance, Collecting Payment for an International Sale, Recording Internet Sales, Statement of Cash Flows, Operating Activities, Investing Activities, Financing Activities

Essential Questions:
Is the student able to define accounting terms related to international sales?
Can the student identify accounting concepts and practices related to international and internet sales?
Is the student able to describe the differences between international sales and internet sales?
Can the student journalize an international sale?
Can the student journalize time drafts?
Is the student able to journalize cash receipts from time drafts?
Can the student journalize an internet sale?
Is the student able to prepare a statement of cash flows?
Can the student prepare the operating activities section of a statement of cash flows?
Can the student prepare the investing activities section of a statement of cash flows?
Can the student prepare the financing activities section of a statement of cash flows?

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.

A. Critical Thinking and Problem Solving
9.1.12.A1 Apply critical thinking and problem-solving strategies during structured learning experiences.
B. Creativity and Innovation
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.
C. Collaboration, Teamwork, and Leadership
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.
F. Accountability, Productivity, and Ethics
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.
9.1.12.F.2 Demonstrate a positive work ethic in various settings, including the classroom and during structured learning experiences.
9.1.12.F.4 Explain the impact of computer hacking on products and services.
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.
A. Income and Careers
9.2.12.A.1 Analyze the relationship between various careers and personal earning goals.
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.
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.
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.
9.2.12.A.9 Demonstrate how exemptions and deductions can reduce taxable income.
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.
D. Business, Management & Administration Career Cluster
9.4.12D(4).1 Operate appropriate financial software to generate useable data.
9.4.12D(4).2 Operate electronic spreadsheet software to create formulas and reports.

9.4.12D(4).3 Observe policies and regulations when performing calculations for a given situation. 9.4.12D(4).4 Re-Check computations in written documents for accuracy and quality. 9.4.12D(4).5 Calculate and enter data for a given situation on appropriate forms or reports. 9.4.12D(4).6 Record and schedule appointments and calendars to manage functions. 9.4.12D(4).7 Organize priorities to assure deadlines will be met. 9.4.12D(4).8 Organize documents, forms, and manuals to maintain orderly flow of work.
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: Compare and Contrast International and Domestic Sales Process an International Sale Collect Payment for an International Sale Record the Journal Entry for International Sale Record the Journal Entry for Time Drafts Record the Journal Entry for Cash Receipts from Time Drafts Record the Journal Entry for Internet Sales Prepare the Operating Activities Section of a Statement of Cash Flows Prepare the Investing Activities Section of a Statement of Cash Flows Prepare the Financing Activities Section of a Statement of Cash Flows Compete the Statement of Cash Flows
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
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
Technology: Automated Accounting Program, Internet IRS.gov website. Microsoft Word, Microsoft Excel, Microsoft Power point
Resources: Century 21 South Western Accounting Text Book, Century 21 South Western Accounting Work book, Automated Accounting software, Various Internet websites, quest speakers