

Unit 1: Introduction to Careers and Accounting

Content Area: **Business Management and Information**
Course(s):
Time Period: **Marking Period 1**
Length: **3 weeks**
Status: **Published**

Summary

The Accounting course aims to provide students with a comprehensive introduction to the principles and practices of accounting. Throughout the course, students will learn fundamental concepts such as the accounting equation, double-entry accounting, and the preparation of financial statements. Emphasis will be placed on understanding the role of assets, liabilities, and equity in financial transactions. Students will also apply accounting principles to real-world scenarios. Practical skills will be further developed through hands-on exercises and simulations, and by the end of the course, students will have a solid foundation in accounting principles, enabling them to analyze and interpret financial information effectively.

In this unit, students learn about various careers in the field of accounting, as well as the skills and interests that are needed for each career. Students are introduced to the various opportunities in the Accounting field and the importance of Accounting in the business world. They will learn about the variety of types of businesses they can work for and the different types of accountants.

Students in Business Management and Information Systems classes develop skills that are intended to give them a competitive advantage in the workplace. Through the study of core business topics and current events, this curriculum encourages students to refine their speaking and listening skills, collaborate with their peers, and explore and research potential career paths.

Revision Date: July 2020

This unit is aligned to the English Language Development (ELD) standards for kindergarten through grade 12 since multilingual learners develop content and language concurrently, with academic content in a classroom where the language of instruction is English. As a result, language learning and language as a means for learning academic content are interchangeable. The following ELD standards are relevant for this unit and course of study:

- Standard 1: Language for Social and Instructional Purposes: English language learners communicate for social and instructional purposes within the school setting.

information clearly and accurately through the effective selection, organization, and analysis of content.

LA.W.9-10.4	Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience. (Grade-specific expectations for writing types are defined in standards 1–3 above.)
LA.W.9-10.7	Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating understanding of the subject under investigation.
LA.W.9-10.8	Gather relevant information from multiple authoritative print and digital sources, using advanced searches effectively; assess the usefulness of each source in answering the research question; integrate information into the text selectively to maintain the flow of ideas, avoiding plagiarism and following a standard format for citation (MLA or APA Style Manuals).
LA.RI.9-10.1	Accurately cite strong and thorough textual evidence, (e.g., via discussion, written response, etc.) and make relevant connections, to support analysis of what the text says explicitly as well as inferentially, including determining where the text leaves matters uncertain.
LA.RI.9-10.2	Determine a central idea of a text and analyze how it is developed and refined by specific details; provide an objective summary of the text.
LA.RI.9-10.4	Determine the meaning of words and phrases as they are used in a text, including figurative, connotative, and technical meanings; analyze the cumulative impact of specific word choices on meaning and tone (e.g., how the language of a court opinion differs from that of a newspaper).
LA.RI.9-10.5	Analyze in detail how an author’s ideas or claims are developed and refined by particular sentences, paragraphs, or larger portions of a text (e.g., a section or chapter).
PFL.9.1.12.A.3	Analyze the relationship between various careers and personal earning goals.
PFL.9.1.12.A.5	Analyze how the economic, social, and political conditions of a time period can affect the labor market.
PFL.9.1.12.A.6	Summarize the financial risks and benefits of entrepreneurship as a career choice.
SEL.PK-12.1.1	Recognize one’s feelings and thoughts
SEL.PK-12.1.3	Recognize one’s personal traits, strengths, and limitations
SEL.PK-12.3.1	Recognize and identify the thoughts, feelings, and perspectives of others
SEL.PK-12.3.3	Demonstrate an understanding of the need for mutual respect when viewpoints differ
SEL.PK-12.3.4	Demonstrate an awareness of the expectations for social interactions in a variety of settings
CAEP.9.2.12.C.1	Review career goals and determine steps necessary for attainment.
CAEP.9.2.12.C.4	Analyze how economic conditions and societal changes influence employment trends and future education.
CAEP.9.2.12.C.6	Investigate entrepreneurship opportunities as options for career planning and identify the knowledge, skills, abilities, and resources required for owning and managing a business.
CAEP.9.2.12.C.7	Examine the professional, legal, and ethical responsibilities for both employers and employees in the global workplace.
TECH.8.1.12	Educational Technology: All students will use digital tools to access, manage, evaluate, and synthesize information in order to solve problems individually and collaborate and to create and communicate knowledge.
TECH.8.1.12.A.CS1	Understand and use technology systems.
TECH.8.1.12.B.CS1	Apply existing knowledge to generate new ideas, products, or processes.

Essential Questions and Enduring Understandings

Essential Questions:

- How do personal skills, values, and lifestyle goals affect career decisions?
- How can various personalities and interests find careers in the accounting field?
- What role does accounting play in the free enterprise system?
- Why is it important to take personality into account when making career choices?

Enduring Understandings:

- Mapping out a plan and setting career goals is a great way to career plan
- Accountants have many different career opportunities and have various responsibilities including making business decisions and preparing financial reports
- Every business needs accountants, so accountants can work for any company that interests them

Objectives

Students will know:

- Vocabulary terms: skills, values, lifestyle, personality, personality interest tests, networking, accountant, clerk, certified public accounting, and public accounting
- Their interests, skills and values influence career choice
- The different fields accountants work in and their various responsibilities
- The different types of business organizations and their advantages and disadvantages

Students will be skilled at:

- Researching different accounting job descriptions
- Understanding their personality traits and how it relates to various careers
- Evaluating ethical dilemmas and how to respond to them

Learning Plan

The learning plan includes, but is not limited to the following:

- Students will read and analyze business articles and videos that relate to the topics covered
- Discussion: What do you want to do/study in the future?
- Discussion: types of accountants and types of businesses that need accountants
- Research accounting job descriptions and the variety of openings using monster.com and google jobs
- Students take a Career personality profiler and then discuss if they agree with the results and why they agree or disagree <https://www.truity.com/test/career-personality-profiler-test>
- Complete assignments on McGraw Hill Connect on career exploration and development
- Case Study: Career Advice and Padding a Resume: Matter of Ethics in textbook
- SEL: Discussion about ethics and its effects on others. Talk about how you would feel in different ethical dilemmas. In small groups then talk about the effects of ethical outcomes and the solutions.
- Discussion: the positives of a free enterprise system, especially competition, and how this affects students' choices in purchasing goods and services. For example, why do students select to eat at a particular pizzeria?
- Watch video "Cool Careers for Accountants" <https://www.youtube.com/watch?v=T0YOAWk1Zns>

Note: Other strategies to address the learning objectives may include, but are not limited to direct instruction, self and peer review, think-pair-share activities, creating visual representations film analysis, Socratic seminars, small group discussions, simulations, jigsaw activities, gallery walks, web quests, and/or inquiry or problem based learning projects.

Assessment

When taking a Business course, students demonstrate differentiated proficiency according to their ability to answer the essential questions through formative and summative assessments. Many of the performance tasks below can be implemented as formative and/or summative assessments. As teachers strive for students to demonstrate proficiency, they will need to create additional or alternative assessments based on demonstration or absence of skill.

Formative Assessments:

- McGraw Hill Connect online software www.mcgrawhillconnect.com, Career personality profile and written review of results, Sample problems done in class, exit ticket, on-going Socratic questioning

Summative Assessments:

- Read, analyze and interpret Case Study: Padding a Resume: Matter of Ethics, Unit Quiz on vocabulary such as profit, loss, and capital, Unit Test on accounting professions

Alternative Assessment:

- Complete writing assignment on Career Advice

Benchmark Assessment:

- DECA Case Studies

Materials

The design of this course allows for the integration of a variety of instructional, supplemental, and intervention materials that support student learners at all levels in the school and home environments. Associated web content and media sources are infused into the unit as applicable and available. In addition to the materials below, the following link connects to district approved textbooks and resources utilized in this course: [Core Book List](#)

[McGraw-Hill Connect](#)

[Career Interest Profiler](#)

[Cool Accounting Careers Video](#)

[Types of Accountants Article](#)

[Yahoo Finance](#)

[CPA Journal](#)

[Enron Fraud Explained](#)

[Accrual Basis- Khan Academy](#)

[Financial Statements- Khan Academy](#)

[SEC EDGAR Database](#)

[GAAP Principles Video](#)

[FASB Video](#)

[Income Statement Video](#)

[Build Your Stax Game](#)

Monopoly Game

Any additional resources that are not included in this list will be presented to and reviewed by the supervisor before being included in lesson plans. This ensures resources are reviewed and vetted for relevance and appropriateness prior to implementation.

Modifications

This link includes content specific accommodations and modifications for all populations:

<https://docs.google.com/spreadsheets/d/1g8M7CZ5VVwvFk2Ay9DZbjdewOYDyNOzpNeEBgSXPvr0/edit?usp=sharing>

These additional strategies are helpful when learning Business Management and Information Systems content and skills:

- Highlighter for close reading and annotation strategies
- Bolded terms in directions
- Reading texts aloud for students to assist in comprehension and analysis
- Providing opportunities for text-to-speech for written responses.
- Using visual presentations of all materials and including graphic organizers when possible.