

**Accounting**  
**Revised UBD Curriculum**  
**Egg Harbor Township High School**  
**Business Department**

**CTE**



**Career and Technical Education**

**Created By:**  
**Anthony Dipietro and Eileen Duff**  
**July 2015**

**Unit Name: Accounting/Starting a Proprietorship**  
**Author: E. Duff and A. DiPietro**

**Time Frame: 2 weeks**

## UNIT

Subject: Accounting 1- ALAB

Country: **USA**

Course/Grade: 11

State/Group: **NJ**

School: **Egg Harbor Township HS**

### UNIT SUMMARY (Chapter 1)

Accounting is a language used to communicate financial information so that individuals can make informed personal and business decisions. Financial information is communicated by using a planned accounting system to record, analyze, and interpret financial information.

In this chapter, you have learned that the accounting equation is stated as:  $\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$ . This equation must remain in balance at all times. This means that the left side of the equation (assets) must always equal the right side of the equation (liabilities + owner's equity). As transactions occur, they are analyzed to demonstrate their effect on the accounting equation while keeping it balanced.

### UNIT RESOURCES

Text: Century 21 Accounting - General Journal 10<sup>th</sup> Edition

Workbook: Century 21 Accounting – General Journal 10<sup>th</sup> Edition Working Papers

Presentation: Chapter PowerPoint

Additional: Chapter Simulations

### Internet Resource Links:

TBD

## STAGE ONE

### GOALS AND STANDARDS

#### CAREER READY PRACTICES:

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

- CRP10. Plan education and career paths aligned to personal goals.
- CRP11. Use technology to enhance productivity.
- CRP12. Work productively in teams while using cultural global competence

## **9.2 CAREER AWARENESS, EXPLORATION, AND PREPARATION:**

- 9.2.12.C.1 Review career goals and determine steps necessary for attainment
- 9.2.12.C.3 Identify transferable career skills and design alternate career plans.
- 9.2.12.C.4 Analyze how economic conditions and societal changes influence employment trends and  
future education
- 9.2.12.C.5 Research career opportunities in the United States and abroad that require knowledge of  
world languages and diverse cultures
- 9.2.12.C.6 Investigate entrepreneurship opportunities as options for career planning and identify the  
knowledge, skills, abilities, and9.2.12.C.8 Assess the impact of litigation and court decisions on  
employment laws and practices
- 9.2.12.C.9 Analyze the correlation between personal and financial behavior and employability.  
resources required for owning and managing a business

### **9.3 CAREER AND TECHNICAL EDUCATION:**

#### **Content Area Technology:**

- Standard 8.1 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
- 8.1.12.A.4 - Construct a spreadsheet workbook with multiple worksheets, rename tabs to reflect the data on the worksheet, and use mathematical or logical functions, charts and data from all worksheets to convey the results

### **ENDURING UNDERSTANDING**

Students will understand and learn how to.....

- Describe the different users of accounting information
- Prepare a net worth statement and explain its purpose
- Classify accounts as assets, liabilities, or owner's equity and demonstrate their relationship in the accounting equation
- Analyze the effects of transactions on the accounting equation
- Distinguish between cash and on account transactions
- Compare and contrast the types of transactions that increase and decrease owner's equity.
- Explain the difference between expenses and liabilities

### **ESSENTIAL QUESTIONS**

- As the owner of a service business, how might I increase my owner's equity?
- Not all businesses extend the "buy now, pay later" option. How will I determine when it would be best to allow my customers to buy on account?
- How will I determine when to buy on account and the maximum liabilities that I should carry?

### **KNOWLEDGE AND SKILLS**

Students will know...

- Describe the different users of accounting information
- Analyze the effects of transactions on the accounting equation
- Distinguish between cash and on account transactions
- Compare and contrast the types of transactions that increase and decrease owner's equity.
- Explain the difference between expenses and liabilities

Students will be able to...

- Prepare a net worth statement and explain its purpose
- Classify accounts as assets, liabilities, or owner's equity and demonstrate their relationship in the accounting equation

## **STAGE TWO**

## PERFORMANCE TASKS

End of Chapter Assessments

## OTHER EVIDENCE

- Quizzes
- Classroom discussion participation
- Teacher observation of classroom assignments/activities

## STAGE THREE

## LEARNING PLAN

Century 21 Accounting - General Journal 10<sup>th</sup> Edition

End of Chapter Exercises: Audit your understanding, Work together, and On your own.

- Lesson Exercises 1.1, p. 25
- Lesson Exercises 1.2, p. 25
- Lesson Exercises 1.3, p. 26
- Lesson Exercises 1.4, p. 26

### ***How will progress be monitored?***

#### Formative Assesments

Classwork, homework, observation of group cooperation and interaction, participatuion in classroom discussion, and Unit Pre-Test.

#### Summative Assessments

Unit Post-Test, Quizzes, Virtual Business computer simulations, and Benchmark assessment

**Unit Name: Accounting/Analyzing Transactions    Time Frame: 2 weeks**  
**Author: E. Duff and A. DiPietro**

## **UNIT**

Subject: Accounting 1- ALAB

Country: **USA**

Course/Grade: 11

State/Group: **NJ**

School: **Egg Harbor Township HS**

### **UNIT SUMMARY (Chapter 2)**

You learned in this chapter that accountants use T accounts to analyze transactions. After doing accounting for a period of time, these analyses are done mentally without the help of T accounts. Occasionally, however, even experienced accountants will encounter complicated transactions and use T accounts to help them sort things out.

In a computerized system, with routine transactions, the system knows how to “analyze” the transaction. For example, when cash is received, the accountant tells the system where the money is coming from. The system knows how to correctly apply both debits and credits to the proper accounts. But even with computerized accounting systems, accountants still use T accounts to analyze more complicated transactions

### **UNIT RESOURCES**

Text: Century 21 Accounting - General Journal 10<sup>th</sup> Edition

Workbook: Century 21 Accounting – General Journal 10<sup>th</sup> Edition Working Papers

Presentation: Chapter PowerPoint

Additional: Chapter Simulations

### **Internet Resource Links:**

TBD

## **STAGE ONE**

### **GOALS AND STANDARDS**

#### **CAREER READY PRACTICES:**

- CRP2. Apply appropriate academic and technical skills
- CRP5. Consider the environmental, social and economic impacts of decisions
- CRP7. Employ valid and reliable research strategies
- CRP8. Utilize critical thinking to make sense of problems and persevere in solving them
- CRP9. Model integrity, ethical leadership and effective management
- CRP11. Use technology to enhance productivity
- CRP12. Work productively in teams while using cultural global competence

## **9.1 PERSONAL FINANCIAL LITERACY:**

- 9.1.12.A.1 - Differentiate among the types of taxes and employee benefits.
- 9.1.12.A.2 - Differentiate between taxable and nontaxable income.
- 9.1.12.A.3 - Analyze the relationship between various careers and personal earning goals
- 9.1.12.A.6 - Summarize the financial risks and benefits of entrepreneurship as a career choice.
- 9.1.12.A.10 - Demonstrate how exemptions and deductions can reduce taxable income.
- 9.1.12.A.11 - Explain the relationship between government programs and services and taxation.
- 9.1.12.A.13 - Analyze the impact of the collective bargaining process on benefits, income, and fair labor practice
- 9.1.12.B.1 - Prioritize financial decisions by systematically considering alternatives and possible consequences
- 9.1.12.B.5 - Analyze how changes in taxes, inflation, and personal circumstances can affect a personal budget
- 9.1.12.B.6 - Design and utilize a simulated budget to monitor progress of financial plans.
- 9.1.12.B.8 - Describe and calculate interest and fees that are applied to various forms of spending, debt, and saving
- 9.1.12.C.3 - Compute and assess the accumulating effect of interest paid over time when using a variety of sources of credit
- 9.1.12.D.14 - Evaluate how taxes affect the rate of return on savings and investments
- 9.1.12.E.3 - Determine how objective, accurate, and current financial information affects the prioritization of financial decisions.
- 9.1.12.F.5 - Compare and contrast the role of philanthropy, volunteer service, and charities in community development and quality of life in a variety of cultures.
- 9.1.12.F.6 - Explain the concept and forms of taxation and justify the use of taxation to fund public activities and initiatives.

## **9.2 CAREER AWARENESS, EXPLORATION, AND PREPARATION:**

- 9.2.12.C.1 Review career goals and determine steps necessary for attainment
- 9.2.12.C.3 Identify transferable career skills and design alternate career plans.
- 9.2.12.C.4 Analyze how economic conditions and societal changes influence employment trends and  
future education
- 9.2.12.C.5 Research career opportunities in the United States and abroad that require knowledge of  
world languages and diverse cultures
- 9.2.12.C.6 Investigate entrepreneurship opportunities as options for career planning and identify the  
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- 9.2.12.C.8 Assess the impact of litigation and court decisions on employment laws and practices
- 9.2.12.C.9 Analyze the correlation between personal and financial behavior and employability.  
resources required for owning and managing a business

## **9.3 CAREER AND TECHNICAL EDUCATION:**

**Content Area Technology:**

- Standard 8.1 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
- 8.1.12.A.4 - Construct a spreadsheet workbook with multiple worksheets, rename tabs to reflect the data on the worksheet, and use mathematical or logical functions, charts and data from all worksheets to convey the results

## **ENDURING UNDERSTANDING**

Students will understand and learn how to.....

- Show the relationship between the accounting equation and a T account.
- Identify the debit and credit side, the increase and decrease side, and the balance side of various accounts.
- Restate and apply the two rules that are associated with the increase side of an account.
- Restate and apply the four questions necessary to analyze transactions for starting a business into debit and credit parts.
- Analyze transactions for operating a business into debit and credit parts

## **ESSENTIAL QUESTIONS**

- How will an accounting system help a business owner make good business decisions? (Managers will have financial data organized efficiently so they can make informed decisions.)

## **KNOWLEDGE AND SKILLS**

Students will know...

- Analyze transactions for operating a business into debit and credit parts
- Identify the debit and credit side, the increase and decrease side, and the balance side of various accounts
- Restate and apply the two rules that are associated with the increase side of an account.
- Restate and apply the four questions necessary to analyze transactions for starting a business into debit and credit parts

Students will be able to...

- Show the relationship between the accounting equation and a T account

## **STAGE TWO**

### **PERFORMANCE TASKS**

End of Chapter Assessments

### **OTHER EVIDENCE**

- Quizzes
- Classroom discussion participation
- Teacher observation of classroom assignments/activities

## STAGE THREE

### LEARNING PLAN

Century 21 Accounting - General Journal 10<sup>th</sup> Edition

End of Chapter Exercises: Audit your understanding, Work together, and On your own.

- Lesson Exercises 2.1, p. 35
- Lesson Exercises 2.2, p. 42
- Lesson Exercises 2.3, p. 49

### ***How will progress be monitored?***

#### Formative Assesments

Classwork, homework, observation of group cooperation and interaction, participatuion in classroom discussion, and Unit Pre-Test.

#### Summative Assessments

Unit Post-Test, Quizzes, Virtual Business computer simulations, and Benchmark assessment

**Unit Name: Accounting/Journalizing**  
**Author: E. Duff and A. DiPietro**

**Time Frame: 2 weeks**

## UNIT

Subject: Accounting 1- ALAB

Country: **USA**

Course/Grade: 11

State/Group: **NJ**

School: **Egg Harbor Township HS**

### UNIT SUMMARY (Chapter 3)

This chapter introduces the basic input of the accounting system—the journal entry. The journal entry is the way business transactions are first recorded into the accounting system of any company. In this chapter, Delgado Web Services used the general journal to record its transactions. Other types of journals can be used. But the outcome is always the same: business transactions are entered into the accounting system. In a manual system, this is done by analyzing each transaction into its debit and credit parts and then manually recording it in a journal.

### UNIT RESOURCES

Text: Century 21 Accounting - General Journal 10<sup>th</sup> Edition

Workbook: Century 21 Accounting – General Journal 10<sup>th</sup> Edition Working Papers

Presntation: Chapter PowerPoint

Additional: Chapter Simulations

### Internet Resource Links:

TBD

## STAGE ONE

### GOALS AND STANDARDS

#### CAREER READY PRACTICES:

- CRP2. Apply appropriate academic and technical skills
- CRP5. Consider the environmental, social and economic impacts of decisions
- CRP7. Employ valid and reliable research strategies
- CRP8. Utilize critical thinking to make sense of problems and persevere in solving them
- CRP9. Model integrity, ethical leadership and effective management
- CRP11. Use technology to enhance productivity
- CRP12. Work productively in teams while using cultural global competence

#### 9.1 PERSONAL FINANCIAL LITERACY:

- 9.1.12.A.1 - Differentiate among the types of taxes and employee benefits.

- 9.1.12.A.2 - Differentiate between taxable and nontaxable income.
- 9.1.12.A.3 - Analyze the relationship between various careers and personal earning goals
- 9.1.12.A.6 - Summarize the financial risks and benefits of entrepreneurship as a career choice.
- 9.1.12.A.10 - Demonstrate how exemptions and deductions can reduce taxable income.
- 9.1.12.A.11 - Explain the relationship between government programs and services and taxation.
- 9.1.12.A.13 - Analyze the impact of the collective bargaining process on benefits, income, and fair labor practice
- 9.1.12.B.1 - Prioritize financial decisions by systematically considering alternatives and possible consequences
- 9.1.12.B.5 - Analyze how changes in taxes, inflation, and personal circumstances can affect a personal budget
- 9.1.12.B.6 - Design and utilize a simulated budget to monitor progress of financial plans.
- 9.1.12.B.8 - Describe and calculate interest and fees that are applied to various forms of spending, debt, and saving
- 9.1.12.C.3 - Compute and assess the accumulating effect of interest paid over time when using a variety of sources of credit
- 9.1.12.D.14 - Evaluate how taxes affect the rate of return on savings and investments
- 9.1.12.E.3 - Determine how objective, accurate, and current financial information affects the prioritization of financial decisions.
- 9.1.12.F.5 - Compare and contrast the role of philanthropy, volunteer service, and charities in community development and quality of life in a variety of cultures.
- 9.1.12.F.6 - Explain the concept and forms of taxation and justify the use of taxation to fund public activities and initiatives.

## **9.2 CAREER AWARENESS, EXPLORATION, AND PREPARATION:**

- 9.2.12.C.1 Review career goals and determine steps necessary for attainment
- 9.2.12.C.3 Identify transferable career skills and design alternate career plans.
- 9.2.12.C.4 Analyze how economic conditions and societal changes influence employment trends and future education
- 9.2.12.C.5 Research career opportunities in the United States and abroad that require knowledge of world languages and diverse cultures
- 9.2.12.C.6 Investigate entrepreneurship opportunities as options for career planning and identify the knowledge, skills, abilities, and9.2.12.C.8 Assess the impact of litigation and court decisions on employment laws and practices
- 9.2.12.C.9 Analyze the correlation between personal and financial behavior and employability. resources required for owning and managing a business

## **9.3 CAREER AND TECHNICAL EDUCATION:**

### **Content Area Technology:**

- Standard 8.1 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
- 8.1.12.A.4 - Construct a spreadsheet workbook with multiple worksheets, rename tabs to reflect the data on the worksheet, and use mathematical or logical functions, charts and data from all worksheets to convey the results

## **ENDURING UNDERSTANDING**

Students will understand and learn how to.....

- Define what a journal is and explain why it is used to record transactions
- Compare and contrast different types of source documents
- Identify the four parts of a journal entry
- Analyze and record cash transactions using source documents
- Analyze and record transactions for buying and paying on account
- Analyze and record transactions that affect owner's equity
- Analyze and record sales and receipt of cash on account
- Demonstrate when to end and how to start a new journal page.
- Identify and correct errors using standard accounting practices

## **ESSENTIAL QUESTIONS**

- Why would a business want to journalize each transaction rather than file the source documents in chronological order? (Placing each transaction in the journal saves time and provides organization by having one location for all transactions.)

## **KNOWLEDGE AND SKILLS**

Students will know...

- Define what a journal is and explain why it is used to record transactions.
- Compare and contrast different types of source documents.
- Identify the four parts of a journal entry.
- Analyze and record cash transactions using source documents.
- Analyze and record transactions for buying and paying on account.
- Analyze and record transactions that affect owner's equity.
- Analyze and record sales and receipt of cash on account

Students will be able to...

- Demonstrate when to end and how to start a new journal page

## **STAGE TWO**

## **PERFORMANCE TASKS**

## End of Chapter Assessments

### OTHER EVIDENCE

- Quizzes
- Classroom discussion participation
- Teacher observation of classroom assignments/activities

## STAGE THREE

### LEARNING PLAN

Century 21 Accounting - General Journal 10<sup>th</sup> Edition

End of Chapter Exercises: Audit your understanding, Work together, and On your own.

- Lesson Exercises 3.1, p. 64
- Lesson Exercises 3.2, p. 69
- Lesson Exercises 3.3, p. 75
- Lesson Exercises 3.4, p. 80

### ***How will progress be monitored?***

#### Formative Assesments

Classwork, homework, observation of group cooperation and interaction, participatuion in classroom discussion, and Unit Pre-Test.

#### Summative Assessments

Unit Post-Test, Quizzes, Virtual Business computer simulations, and Benchmark assessment

**Unit Name: Accounting/Posting to General Ledger**  
**Author: E. Duff and A. DiPietro**

**Time Frame: 2 weeks**

## UNIT

Subject: Accounting 1- ALAB

Country: **USA**

Course/Grade: 11

State/Group: **NJ**

School: **Egg Harbor Township HS**

### UNIT SUMMARY (Chapter 4)

General ledger accounts are numbered using a numbering system specific to each company. The accounts used by a company and the numbers assigned to each account are recorded in a document called a chart of accounts. The journal is used to record all transactions in order by date. In addition to recording entries in the journal, amounts must be posted to general ledger accounts. Posting transfers all information about an account into that account. Each amount in the Debit and Credit columns of a general journal is posted to the account written in the Account Title column. If errors are made in journal entries or in posting, corrections should be made following standard accounting principles. All corrections should clearly indicate the correct information.

### UNIT RESOURCES

Text: Century 21 Accounting - General Journal 10<sup>th</sup> Edition

Workbook: Century 21 Accounting – General Journal 10<sup>th</sup> Edition Working Papers

Presntation: Chapter PowerPoint

Additional: Chapter Simulations

### Internet Resource Links:

TBD

## STAGE ONE

### GOALS AND STANDARDS

#### CAREER READY PRACTICES:

- CRP2. Apply appropriate academic and technical skills
- CRP5. Consider the environmental, social and economic impacts of decisions
- CRP7. Employ valid and reliable research strategies
- CRP8. Utilize critical thinking to make sense of problems and persevere in solving them
- CRP9. Model integrity, ethical leadership and effective management
- CRP11. Use technology to enhance productivity
- CRP12. Work productively in teams while using cultural global competence

#### 9.1 PERSONAL FINANCIAL LITERACY:

- 9.1.12.A.1 - Differentiate among the types of taxes and employee benefits.
- 9.1.12.A.2 - Differentiate between taxable and nontaxable income.
- 9.1.12.A.3 - Analyze the relationship between various careers and personal earning goals
- 9.1.12.A.6 - Summarize the financial risks and benefits of entrepreneurship as a career choice.
- 9.1.12.A.10 - Demonstrate how exemptions and deductions can reduce taxable income.
- 9.1.12.A.11 - Explain the relationship between government programs and services and taxation.
- 9.1.12.A.13 - Analyze the impact of the collective bargaining process on benefits, income, and fair labor practice
- 9.1.12.B.1 - Prioritize financial decisions by systematically considering alternatives and possible consequences
- 9.1.12.B.5 - Analyze how changes in taxes, inflation, and personal circumstances can affect a personal budget
- 9.1.12.B.6 - Design and utilize a simulated budget to monitor progress of financial plans.
- 9.1.12.B.8 - Describe and calculate interest and fees that are applied to various forms of spending, debt, and saving
- 9.1.12.C.3 - Compute and assess the accumulating effect of interest paid over time when using a variety of sources of credit
- 9.1.12.D.14 - Evaluate how taxes affect the rate of return on savings and investments
- 9.1.12.E.3 - Determine how objective, accurate, and current financial information affects the prioritization of financial decisions.
- 9.1.12.F.5 - Compare and contrast the role of philanthropy, volunteer service, and charities in community development and quality of life in a variety of cultures.
- 9.1.12.F.6 - Explain the concept and forms of taxation and justify the use of taxation to fund public activities and initiatives.

## **9.2 CAREER AWARENESS, EXPLORATION, AND PREPARATION:**

- 9.2.12.C.1 Review career goals and determine steps necessary for attainment
- 9.2.12.C.3 Identify transferable career skills and design alternate career plans.
- 9.2.12.C.4 Analyze how economic conditions and societal changes influence employment trends and future education
- 9.2.12.C.5 Research career opportunities in the United States and abroad that require knowledge of world languages and diverse cultures
- 9.2.12.C.6 Investigate entrepreneurship opportunities as options for career planning and identify the knowledge, skills, abilities, and
- 9.2.12.C.8 Assess the impact of litigation and court decisions on employment laws and practices
- 9.2.12.C.9 Analyze the correlation between personal and financial behavior and employability. resources required for owning and managing a business

## **9.3 CAREER AND TECHNICAL EDUCATION:**

### **Content Area Technology:**

- Standard 8.1 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
- 8.1.12.A.4 - Construct a spreadsheet workbook with multiple worksheets, rename tabs to reflect the data on the worksheet, and use mathematical or logical functions, charts and data from all worksheets to convey the results

## **ENDURING UNDERSTANDING**

Students will understand and learn how to.....

- Construct a chart of accounts for a service business organized as a proprietorship.
- Demonstrate correct principles for numbering accounts.
- Apply file maintenance principles to update a chart of accounts
- Complete the steps necessary to open general ledger accounts.
- Post amounts from a general journal.
- Demonstrate how to prove cash.
- Analyze incorrect journal entries and prepare correcting entries.
- Demonstrate how to correct errors made during the posting process

## **ESSENTIAL QUESTIONS**

- What essential organizational records have been presented? How do these compare to organizational records that an individual might keep?
- (General journal, general ledger, chart of accounts; answers will vary but may include a budget, a checkbook, or a filing system for paying bills.)

## **KNOWLEDGE AND SKILLS**

Students will know...

- Demonstrate correct principles for numbering accounts.
- Demonstrate how to prove cash.

Students will be able to...

- Construct a chart of accounts for a service business organized as a proprietorship.
- Apply file maintenance principles to update a chart of accounts
- Complete the steps necessary to open general ledger accounts.
- Post amounts from a general journal.

## **STAGE TWO**

### **PERFORMANCE TASKS**

End of Chapter Assessments

### **OTHER EVIDENCE**

- Quizzes
- Classroom discussion participation
- Teacher observation of classroom assignments/activities

## STAGE THREE

### LEARNING PLAN

Century 21 Accounting - General Journal 10<sup>th</sup> Edition

End of Chapter Exercises: Audit your understanding, Work together, and On your own.

- Lesson Exercises 4.1, p. 97
- Lesson Exercises 4.2, p. 108
- Lesson Exercises 4.3, p. 113

### ***How will progress be monitored?***

#### Formative Assesments

Classwork, homework, observation of group cooperation and interaction, participatuion in classroom discussion, and Unit Pre-Test.

#### Summative Assessments

Unit Post-Test, Quizzes, Virtual Business computer simulations, and Benchmark assessment

**Unit Name: Accounting/Cash Control System**  
**Author: E. Duff and A. DiPietro**

**Time Frame: 2 weeks**

## UNIT

Subject: Accounting 1- ALAB

Country: **USA**

Course/Grade: 11

State/Group: **NJ**

School: **Egg Harbor Township HS**

### UNIT SUMMARY (Chaper 5)

Cash is deposited often in order to safeguard this important asset. A deposit slip is prepared and the amount of the deposit is added to the cash balance on the next unused check stub. Any checks being deposited must be endorsed. When writing a check, the check stub is completed first. The check is prepared making sure that all figures and words are clear and accurate. Voided checks are recorded in the journal so that all check numbers are listed in the journal. A bank reconciliation is prepared on a regular basis. The bank service charge must be recorded on the next unused check stub and in the journal. Dishonored checks are also recorded on both the check stub and in the journal. Electronic funds transfers and debit card transactions are recorded on a check stub as "Other." A journal entry is made for both transactions. A petty cash fund is used to make small cash payments. A petty cash slip is prepared each time cash is paid out of the petty cash fund. The fund is replenished when the cash in the fund goes below a certain amount and at the end of each period. A petty cash report is prepared when the fund is replenished.

### UNIT RESOURCES

Text: Century 21 Accounting - General Journal 10<sup>th</sup> Edition  
Workbook: Century 21 Accounting – General Journal 10<sup>th</sup> Edition Working Papers  
Presentation: Chapter PowerPoint  
Additional: Chapter Simulations

### Internet Resource Links:

TBD

## STAGE ONE

### GOALS AND STANDARDS

#### CAREER READY PRACTICES:

- CRP2. Apply appropriate academic and technical skills
- CRP5. Consider the environmental, social and economic impacts of decisions
- CRP7. Employ valid and reliable research strategies
- CRP8. Utilize critical thinking to make sense of problems and persevere in solving them
- CRP9. Model integrity, ethical leadership and effective management

- CRP11. Use technology to enhance productivity
- CRP12. Work productively in teams while using cultural global competence

## **9.1 PERSONAL FINANCIAL LITERACY:**

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## **9.2 CAREER AWARENESS, EXPLORATION, AND PREPARATION:**

- 9.2.12.C.1 Review career goals and determine steps necessary for attainment
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- 9.2.12.C.8 Assess the impact of litigation and court decisions on employment laws and practices
- 9.2.12.C.9 Analyze the correlation between personal and financial behavior and employability. resources required for owning and managing a business

### **9.3 CAREER AND TECHNICAL EDUCATION:**

#### **Content Area Technology:**

- Standard 8.1 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
- 8.1.12.A.4 - Construct a spreadsheet workbook with multiple worksheets, rename tabs to reflect the data on the worksheet, and use mathematical or logical functions, charts and data from all worksheets to convey the results

### **ENDURING UNDERSTANDING**

Students will understand and learn how to.....

- Record a deposit on a check stub
- Endorse checks using blank, special, and restrictive endorsements
- Prepare a check stub and a check
- Complete a bank statement reconciliation
- Record and journalize a bank service charge
- Complete recordkeeping for a dishonored check
- Journalize an electronic funds transfer
- Journalize a debit card transaction
- Establish a petty cash fund
- Prepare a petty cash report
- Replenish a petty cash fund

### **ESSENTIAL QUESTIONS**

- On which financial statement would the account Cash Short and Over appear? Would this be an asset account like cash? (The income statement; no, Cash Short and Over is either revenue or an expense.)
- What consequences would I impose on my employees if cash ended up short? (Answers will vary. Training, mentoring, and withholding the amount from paychecks are all considerations. Many students will suggest termination, but students should understand that it is costly for a business to terminate an employee and that other solutions should be considered first.)

### **KNOWLEDGE AND SKILLS**

Students will know...

Record a deposit on a check stub

- Endorse checks using blank, special, and restrictive endorsements
- Prepare a check stub and a check
- Complete a bank statement reconciliation

- Record and journalize a bank service charge
- Complete recordkeeping for a dishonored check

Students will be able to...

- Journalize an electronic funds transfer
- Journalize a debit card transaction
- Establish a petty cash fund
- Prepare a petty cash report
- Replenish a petty cash fund

## STAGE TWO

### PERFORMANCE TASKS

End of Chapter Assessments

### OTHER EVIDENCE

- Quizzes
- Classroom discussion participation
- Teacher observation of classroom assignments/activities

## STAGE THREE

### LEARNING PLAN

Century 21 Accounting - General Journal 10<sup>th</sup> Edition

End of Chapter Exercises: Audit your understanding, Work together, and On your own.

- Lesson Exercises 5.1, p. 128
- Lesson Exercises 5.2, p. 134
- Lesson Exercises 5.3, p. 139
- Lesson Exercises 5.4, p. 146

### ***How will progress be monitored?***

#### Formative Assessments

Classwork, homework, observation of group cooperation and interaction, participation in classroom discussion, and Unit Pre-Test.

#### Summative Assessments

Unit Post-Test, Quizzes, Virtual Business computer simulations, and Benchmark assessment

**Unit Name: Accounting/Work Sheet and Adjusting Entries**  
**Author: E. Duff and A. DiPietro**

**Time Frame: 2 weeks**

## UNIT

Subject: Accounting 1- ALAB

Country: **USA**

Course/Grade: 11

State/Group: **NJ**

School: **Egg Harbor Township HS**

### UNIT SUMMARY (Chapter 6)

Before accounting information can be used, it must be analyzed, summarized, and reported. The work sheet is a planning tool used to summarize general ledger information, analyze adjustments, and prepare financial statements. The work sheet is not considered a part of the permanent accounting records. The first step in completing a work sheet is to prepare a trial balance. The second step is to plan and enter the adjustments that must be made to bring all account balances up to date. Next, the new balances are extended to either the Balance Sheet or Income Statement columns of the work sheet. The Income Statement and Balance Sheet columns are totaled, and net income or net loss is calculated. The last step is to calculate the final totals and rule the work sheet. Any errors revealed on the work sheet must be investigated and corrected. The work sheet is used to aid in journalizing the adjusting entries. Once the adjusting entries are posted, the general ledger accounts are up to date

### UNIT RESOURCES

Text: Century 21 Accounting - General Journal 10<sup>th</sup> Edition  
Workbook: Century 21 Accounting – General Journal 10<sup>th</sup> Edition Working Papers  
Presentation: Chapter PowerPoint  
Additional: Chapter Simulations

### Internet Resource Links:

TBD

## STAGE ONE

### GOALS AND STANDARDS

#### CAREER READY PRACTICES:

- CRP2. Apply appropriate academic and technical skills
- CRP5. Consider the environmental, social and economic impacts of decisions
- CRP7. Employ valid and reliable research strategies
- CRP8. Utilize critical thinking to make sense of problems and persevere in solving them
- CRP9. Model integrity, ethical leadership and effective management

- CRP11. Use technology to enhance productivity
- CRP12. Work productively in teams while using cultural global competence

## **9.1 PERSONAL FINANCIAL LITERACY:**

- 9.1.12.A.1 - Differentiate among the types of taxes and employee benefits.
- 9.1.12.A.2 - Differentiate between taxable and nontaxable income.
- 9.1.12.A.3 - Analyze the relationship between various careers and personal earning goals
- 9.1.12.A.6 - Summarize the financial risks and benefits of entrepreneurship as a career choice.
- 9.1.12.A.10 - Demonstrate how exemptions and deductions can reduce taxable income.
- 9.1.12.A.11 - Explain the relationship between government programs and services and taxation.
- 9.1.12.A.13 - Analyze the impact of the collective bargaining process on benefits, income, and fair labor practice
- 9.1.12.B.1 - Prioritize financial decisions by systematically considering alternatives and possible consequences
- 9.1.12.B.5 - Analyze how changes in taxes, inflation, and personal circumstances can affect a personal budget
- 9.1.12.B.6 - Design and utilize a simulated budget to monitor progress of financial plans.
- 9.1.12.B.8 - Describe and calculate interest and fees that are applied to various forms of spending, debt, and saving
- 9.1.12.C.3 - Compute and assess the accumulating effect of interest paid over time when using a variety of sources of credit
- 9.1.12.D.14 - Evaluate how taxes affect the rate of return on savings and investments
- 9.1.12.E.3 - Determine how objective, accurate, and current financial information affects the prioritization of financial decisions.
- 9.1.12.F.5 - Compare and contrast the role of philanthropy, volunteer service, and charities in community development and quality of life in a variety of cultures.
- 9.1.12.F.6 - Explain the concept and forms of taxation and justify the use of taxation to fund public activities and initiatives.

## **9.2 CAREER AWARENESS, EXPLORATION, AND PREPARATION:**

- 9.2.12.C.1 Review career goals and determine steps necessary for attainment
- 9.2.12.C.3 Identify transferable career skills and design alternate career plans.
- 9.2.12.C.4 Analyze how economic conditions and societal changes influence employment trends and future education
- 9.2.12.C.5 Research career opportunities in the United States and abroad that require knowledge of world languages and diverse cultures
- 9.2.12.C.6 Investigate entrepreneurship opportunities as options for career planning and identify the knowledge, skills, abilities, and
- 9.2.12.C.8 Assess the impact of litigation and court decisions on employment laws and practices
- 9.2.12.C.9 Analyze the correlation between personal and financial behavior and employability. resources required for owning and managing a business

### **9.3 CAREER AND TECHNICAL EDUCATION:**

#### **Content Area Technology:**

- Standard 8.1 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
- 8.1.12.A.4 - Construct a spreadsheet workbook with multiple worksheets, rename tabs to reflect the data on the worksheet, and use mathematical or logical functions, charts and data from all worksheets to convey the results

### **ENDURING UNDERSTANDING**

Students will understand and learn how to.....

- Prepare the heading of a work sheet.
- Prepare the trial balance section of a work sheet
- Analyze and explain the adjustments for supplies and prepaid insurance
- Complete the Adjustments columns of a work sheet
- Prepare the Balance Sheet and Income Statement columns of a work sheet
- Total and rule the work sheet
- Apply the steps for finding errors on a work sheet
- Journalize and post the adjusting entries for supplies and prepaid insurance

### **ESSENTIAL QUESTIONS**

- What is the relationship among adjusting entries, cash-basis accounting, and accrual-basis of accounting? (Adjusting entries convert accounts from a cash basis to an accrual basis of accounting.)

### **KNOWLEDGE AND SKILLS**

- Prepare the heading of a work sheet.
- Prepare the trial balance section of a work sheet.
- Analyze and explain the adjustments for supplies and prepaid insurance.
- Complete the Adjustments columns of a work sheet.
- Prepare the Balance Sheet and Income Statement columns of a work sheet.
- Total and rule the work sheet
- Apply the steps for finding errors on a work sheet
- Journalize and post the adjusting entries for supplies and prepaid insurance

Students will know...

- Prepare the heading of a work sheet.
- Prepare the trial balance section of a work sheet.
- Analyze and explain the adjustments for supplies and prepaid insurance.

Students will be able to...

- Complete the Adjustments columns of a work sheet.
- Prepare the Balance Sheet and Income Statement columns of a work sheet.
- Total and rule the work sheet
- Apply the steps for finding errors on a work sheet
- Journalize and post the adjusting entries for supplies and prepaid insurance

## STAGE TWO

### PERFORMANCE TASKS

End of Chapter Assessments

### OTHER EVIDENCE

- Quizzes
- Classroom discussion participation
- Teacher observation of classroom assignments/activities

## STAGE THREE

### LEARNING PLAN

Century 21 Accounting - General Journal 10<sup>th</sup> Edition

End of Chapter Exercises: Audit your understanding, Work together, and On your own.

- Lesson Exercises 6.1, p. 162
- Lesson Exercises 6.2, p. 168
- Lesson Exercises 6.3, p. 175
- Lesson Exercises 6.4, p. 179

### ***How will progress be monitored?***

#### Formative Assesments

Classwork, homework, observation of group cooperation and interaction, participatuion in classroom discussion, and Unit Pre-Test.

#### Summative Assessments

Unit Post-Test, Quizzes, Virtual Business computer simulations, and Benchmark assessment

**Unit Name: Accounting/Financial Statements**  
**Author: E. Duff and A. DiPietro**

**Time Frame: 2 weeks**

## **UNIT**

Subject: Accounting 1- ALAB

Country: **USA**

Course/Grade: 11

State/Group: **NJ**

School: **Egg Harbor Township HS**

### **UNIT SUMMARY (Chapter 7)**

Two financial statements prepared at the end of each fiscal period are the income statement and the balance sheet. Both financial statements are prepared using information found on the work sheet. The income statement summarizes the revenue, expenses, and net income or net loss of the company for a period of time. An income statement may show the total expense ratio and the net income ratio, which are used to evaluate the financial performance of the company.

The balance sheet lists the assets, liabilities, and owner's equity of the company on a specific date. The balance sheet proves that assets equal liabilities plus owner's equity. When preparing the balance sheet, the new capital account balance must be calculated. The balance sheet is used to evaluate the financial strength of the company.

### **UNIT RESOURCES**

Text: Century 21 Accounting - General Journal 10<sup>th</sup> Edition

Workbook: Century 21 Accounting – General Journal 10<sup>th</sup> Edition Working Papers

Presentation: Chapter PowerPoint

Additional: Chapter Simulations

### **Internet Resource Links:**

TBD

## **STAGE ONE**

### **GOALS AND STANDARDS**

#### **CAREER READY PRACTICES:**

- CRP2. Apply appropriate academic and technical skills
- CRP5. Consider the environmental, social and economic impacts of decisions
- CRP7. Employ valid and reliable research strategies
- CRP8. Utilize critical thinking to make sense of problems and persevere in solving them
- CRP9. Model integrity, ethical leadership and effective management

- CRP11. Use technology to enhance productivity
- CRP12. Work productively in teams while using cultural global competence

## **9.1 PERSONAL FINANCIAL LITERACY:**

- 9.1.12.A.1 - Differentiate among the types of taxes and employee benefits.
- 9.1.12.A.2 - Differentiate between taxable and nontaxable income.
- 9.1.12.A.3 - Analyze the relationship between various careers and personal earning goals
- 9.1.12.A.6 - Summarize the financial risks and benefits of entrepreneurship as a career choice.
- 9.1.12.A.10 - Demonstrate how exemptions and deductions can reduce taxable income.
- 9.1.12.A.11 - Explain the relationship between government programs and services and taxation.
- 9.1.12.A.13 - Analyze the impact of the collective bargaining process on benefits, income, and fair labor practice
- 9.1.12.B.1 - Prioritize financial decisions by systematically considering alternatives and possible consequences
- 9.1.12.B.5 - Analyze how changes in taxes, inflation, and personal circumstances can affect a personal budget
- 9.1.12.B.6 - Design and utilize a simulated budget to monitor progress of financial plans.
- 9.1.12.B.8 - Describe and calculate interest and fees that are applied to various forms of spending, debt, and saving
- 9.1.12.C.3 - Compute and assess the accumulating effect of interest paid over time when using a variety of sources of credit
- 9.1.12.D.14 - Evaluate how taxes affect the rate of return on savings and investments
- 9.1.12.E.3 - Determine how objective, accurate, and current financial information affects the prioritization of financial decisions.
- 9.1.12.F.5 - Compare and contrast the role of philanthropy, volunteer service, and charities in community development and quality of life in a variety of cultures.
- 9.1.12.F.6 - Explain the concept and forms of taxation and justify the use of taxation to fund public activities and initiatives.

## **9.2 CAREER AWARENESS, EXPLORATION, AND PREPARATION:**

- 9.2.12.C.1 Review career goals and determine steps necessary for attainment
- 9.2.12.C.3 Identify transferable career skills and design alternate career plans.
- 9.2.12.C.4 Analyze how economic conditions and societal changes influence employment trends and future education
- 9.2.12.C.5 Research career opportunities in the United States and abroad that require knowledge of world languages and diverse cultures
- 9.2.12.C.6 Investigate entrepreneurship opportunities as options for career planning and identify the knowledge, skills, abilities, and
- 9.2.12.C.8 Assess the impact of litigation and court decisions on employment laws and practices
- 9.2.12.C.9 Analyze the correlation between personal and financial behavior and employability. resources required for owning and managing a business

### **9.3 CAREER AND TECHNICAL EDUCATION:**

#### **Content Area Technology:**

- Standard 8.1 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
- 8.1.12.A.4 - Construct a spreadsheet workbook with multiple worksheets, rename tabs to reflect the data on the worksheet, and use mathematical or logical functions, charts and data from all worksheets to convey the results

### **ENDURING UNDERSTANDING**

Students will understand and learn how to.....

- Prepare an income statement for a service business.
- Calculate and analyze financial ratios using income statement amounts.
- Prepare a balance sheet for a service business organized as a proprietorship

### **ESSENTIAL QUESTIONS**

- It is often said that financial statements provide a picture of the financial health of a company. Explain. (Answers will vary but might include the following: Financial statements reveal the ability to purchase assets, the debt, and the amount of profit or loss in comparison to other companies in the same industry.)
- Should a person be concerned if the balance sheet reveals much larger debt and fewer assets than other companies in the same industry? Explain. (Yes, because having a large amount of liabilities may indicate that a company's assets are financed through debt, making it more difficult to obtain cash from assets).
- How might you use the financial information provided in the income statement and balance sheet? (Answers will vary but might include knowing the amount of debt, the greatest expenses, and the net income or net loss in comparison to other periods and other companies.)

### **KNOWLEDGE AND SKILLS**

Students will know...

- Prepare an income statement for a service business.
- Calculate and analyze financial ratios using income statement amounts.
- Prepare a balance sheet for a service business organized as a proprietorship

Students will be able to...

- Prepare an income statement for a service business.
- Calculate and analyze financial ratios using income statement amounts.
- Prepare a balance sheet for a service business organized as a proprietorship

## STAGE TWO

### PERFORMANCE TASKS

End of Chapter Assessments

### OTHER EVIDENCE

- Quizzes
- Classroom discussion participation
- Teacher observation of classroom assignments/activities

## STAGE THREE

### LEARNING PLAN

Century 21 Accounting - General Journal 10<sup>th</sup> Edition

End of Chapter Exercises: Audit your understanding, Work together, and On your own.

- Lesson Exercises 6.1, p. 162
- Lesson Exercises 6.2, p. 168
- Lesson Exercises 6.3, p. 175
- Lesson Exercises 6.4, p. 179

### ***How will progress be monitored?***

#### Formative Assesments

Classwork, homework, observation of group cooperation and interaction, participatuion in classroom discussion, and Unit Pre-Test.

#### Summative Assessments

Unit Post-Test, Quizzes, Virtual Business computer simulations, and Benchmark assessment

**Unit Name: Recording Closing Entries and Preparing a Post-Closing Trial Balance for a Service Business (Chapter 8)**

**Time Frame: 2 weeks**

**Author: E. Duff and A. DiPietro**

## UNIT

Subject: Accounting 1- ALAB

Country: **USA**

Course/Grade: 11

State/Group: **NJ**

School: **Egg Harbor Township HS**

### UNIT SUMMARY (Chapter 8)

After the financial statements are prepared at the end of an accounting period, the temporary accounts are closed. There are four closing entries. First, revenue accounts are closed and the balances are transferred to the Income Summary account. The second closing entry is to close expense accounts and transfer the balances to the Income Summary account. The third closing entry closes the Income Summary account and transfers the net income (or net loss) to the capital account. The last closing entry closes the drawing account and transfers the balance to the capital account. After closing, the equality of the general ledger is proven by preparing a post-closing trial balance. The steps in the accounting cycle are completed each accounting period.

### UNIT RESOURCES

Text: Century 21 Accounting - General Journal 10<sup>th</sup> Edition

Workbook: Century 21 Accounting – General Journal 10<sup>th</sup> Edition Working Papers

Presentation: Chapter PowerPoint

Additional: Chapter Simulations

### Internet Resource Links:

TBD

## STAGE ONE

### GOALS AND STANDARDS

#### CAREER READY PRACTICES:

- CRP2. Apply appropriate academic and technical skills
- CRP5. Consider the environmental, social and economic impacts of decisions
- CRP7. Employ valid and reliable research strategies
- CRP8. Utilize critical thinking to make sense of problems and persevere in solving them
- CRP9. Model integrity, ethical leadership and effective management
- CRP11. Use technology to enhance productivity
- CRP12. Work productively in teams while using cultural global competence

#### 9.1 PERSONAL FINANCIAL LITERACY:

- 9.1.12.A.1 - Differentiate among the types of taxes and employee benefits.
- 9.1.12.A.2 - Differentiate between taxable and nontaxable income.
- 9.1.12.A.3 - Analyze the relationship between various careers and personal earning goals
- 9.1.12.A.6 - Summarize the financial risks and benefits of entrepreneurship as a career choice.
- 9.1.12.A.10 - Demonstrate how exemptions and deductions can reduce taxable income.
- 9.1.12.A.11 - Explain the relationship between government programs and services and taxation.
- 9.1.12.A.13 - Analyze the impact of the collective bargaining process on benefits, income, and fair labor practice
- 9.1.12.B.1 - Prioritize financial decisions by systematically considering alternatives and possible consequences
- 9.1.12.B.5 - Analyze how changes in taxes, inflation, and personal circumstances can affect a personal budget
- 9.1.12.B.6 - Design and utilize a simulated budget to monitor progress of financial plans.
- 9.1.12.B.8 - Describe and calculate interest and fees that are applied to various forms of spending, debt, and saving
- 9.1.12.C.3 - Compute and assess the accumulating effect of interest paid over time when using a variety of sources of credit
- 9.1.12.D.14 - Evaluate how taxes affect the rate of return on savings and investments
- 9.1.12.E.3 - Determine how objective, accurate, and current financial information affects the prioritization of financial decisions.
- 9.1.12.F.5 - Compare and contrast the role of philanthropy, volunteer service, and charities in community development and quality of life in a variety of cultures.
- 9.1.12.F.6 - Explain the concept and forms of taxation and justify the use of taxation to fund public activities and initiatives.

## **9.2 CAREER AWARENESS, EXPLORATION, AND PREPARATION:**

- 9.2.12.C.1 Review career goals and determine steps necessary for attainment
- 9.2.12.C.3 Identify transferable career skills and design alternate career plans.
- 9.2.12.C.4 Analyze how economic conditions and societal changes influence employment trends and  
future education
- 9.2.12.C.5 Research career opportunities in the United States and abroad that require knowledge of  
world languages and diverse cultures
- 9.2.12.C.6 Investigate entrepreneurship opportunities as options for career planning and identify the  
knowledge, skills, abilities, and
- 9.2.12.C.8 Assess the impact of litigation and court decisions on employment laws and practices
- 9.2.12.C.9 Analyze the correlation between personal and financial behavior and employability.  
resources required for owning and managing a business

## **9.3 CAREER AND TECHNICAL EDUCATION:**

### **Content Area Technology:**

- Standard 8.1 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
- 8.1.12.A.4 - Construct a spreadsheet workbook with multiple worksheets, rename tabs to reflect the data on the worksheet, and use mathematical or logical functions, charts and data from all worksheets to convey the results

### **ENDURING UNDERSTANDING**

After studying Chapter 8, students will be able to:

- Journalize and post closing entries for a service business organized as a proprietorship.
- Prepare a post-closing trial balance.

### **ESSENTIAL QUESTIONS**

- Why can't the drawing account be closed using Income Summary?
- What happens if the debits do not equal credits on the post-closing trial balance?

### **KNOWLEDGE AND SKILLS**

Students will know how to...

- Prepare a post-closing trial balance.

Students will be able to...

- Journalize and post closing entries for a service business organized as a proprietorship.

## **STAGE TWO**

### **PERFORMANCE TASKS**

End of Chapter Assessments

### **OTHER EVIDENCE**

- Quizzes
- Classroom discussion participation
- Teacher observation of classroom assignments/activities

## **STAGE THREE**

### **LEARNING PLAN**

Century 21 Accounting - General Journal 10<sup>th</sup> Edition

End of Chapter Exercises: Audit your understanding, Work together, and On your own.

- Lesson Exercises 8.1, p. 222

- Lesson Exercises 8.2, p. 230

***How will progress be monitored?***

Formative Assessments

Classwork, homework, observation of group cooperation and interaction, participation in classroom discussion, and Unit Pre-Test.

Summative Assessments

Unit Post-Test, Quizzes, Virtual Business computer simulations, and Benchmark assessment

# **Curriculum Resources - Differentiated Instruction**

## **Special Education Interventions in General Education**

Visual Supports

Extended time to complete tests and assignments

Graphic Organizers

Mnemonic tricks to improve memory

Study guides

Use agenda book for assignments

Provide a posted daily schedule

Use of classroom behavior management system

Use prompts and model directions

Use task analysis to break down activities and lessons into each individual step needed to complete the task

Use concrete examples to teach concepts

Have student repeat/rephrase written directions

Heterogeneous grouping

*Resources:*

Do to Learn:

<http://www.do2learn.com/>

Sen Teacher:

<http://www.senteacher.org/>

Intervention Central:

<http://www.interventioncentral.org/>

Learning Ally:

<https://www.learningally.org/>

## **English Language Learners Interventions in Regular Education**

*Resources:*

FABRIC - Learning Paradigm for ELLs (NJDOE)

[www.nj.gov/education/bilingual/pd/fabric/fabric.pdf](http://www.nj.gov/education/bilingual/pd/fabric/fabric.pdf)

Guide to Teaching ELL Students

<http://www.colorincolorado.org/new-teaching-ells>

Edutopia - Supporting English Language Learners

<https://www.edutopia.org/blog/strategies-and-resources-supporting-ell-todd-finley>

Reading Rockets

<http://www.readingrockets.org/reading-topics/english-language-learners>

### **Gifted and Talented Interventions in Regular Education**

*Resources:*

Who are Gifted and Talented Students

<http://www.npr.org/sections/ed/2015/09/28/443193523/who-are-the-gifted-and-talented-and-what-do-they-need>

Hoagies Gifted Education Page

<http://www.hoagiesgifted.org/programs.htm>

### **21st Century Learning**

*Resources:*

Partnership for 21st Century Learning

<http://www.p21.org/>

Career Ready Practices (NJDOE)

<http://www.nj.gov/education/cte/hl/CRP.pdf>