


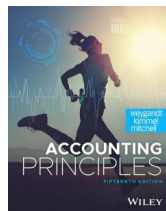


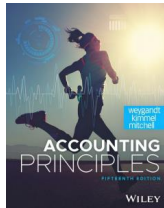
# ACCOUNTING CURRICULUM – BUS431 – NIAGARA FALLS HIGH SCHOOL


| Pacing Guide | NYS Performance Indicators | Objectives<br>Essential Questions   | Resources (Suggested Activities)  | Cross-Curriculum Connections  | Assessment Items   |
|--------------|----------------------------|---|---|---|--|
| Week 1-2     | CDOS:1.1                   | <p><b>Unit One:</b></p> <p><b>Fundamentals of Financial Accounting</b></p> <p><b>Module 1.1:</b><br/><b>Introduction to Accounting</b><br/>What is Accounting?</p> <ul style="list-style-type: none"> <li>Types of Accounting, Stakeholders, Regulators</li> <li>Accounting Principles &amp; Concepts</li> <li>Types of Business Entities</li> <li>Accounting in Action</li> </ul> <p>Accounting Terminology Basics</p> <p>Accounting in Action</p> | <ul style="list-style-type: none"> <li><b>Accounting Principles, 15th Edition</b> by Jerry Weygandt, Paul Kimmel, and Jill Mitchell</li> </ul>  <ul style="list-style-type: none"> <li>Accounting Software <a href="#">QuickBooks®: official Site   Smart Tools. Better Business. (intuit.com)</a></li> <li>Excel Activities</li> <li>Online resources, articles, and video to supplement the curriculum.</li> </ul> | <p>RH4: Interpret words and phrases, including disciplinary language, as they are developed in a text, including determining technical, connotative, and figurative meanings, and analyze how specific word choices shape meaning or tone.</p> <p>A1.A.SSE-1: Interpret the structure of expressions. Interpret expressions that represent a quantity in terms of its context</p> | <p>Back-to-Back/ Face to Face: Terminology Practice:</p> <ul style="list-style-type: none"> <li>Students will read and comprehend accounting texts to understand and use specific terminology correctly.</li> <li>Students will understand and use specific accounting terms to analyze and interpret financial statements and data.</li> </ul> <p>SWBAT: analyze skills and abilities required in a career option and relate them to their own skills and abilities</p> |
| Week 3-5     | CDOS:3B.1<br>CDOS:3B.6     | <p><b>Module 1.2:</b><br/><b>Accounting Cycle</b><br/>The Recording Process</p> <ul style="list-style-type: none"> <li>Identify &amp; Analyze transactions</li> <li>Record transactions in a</li> </ul>   | <ul style="list-style-type: none"> <li><b>Accounting Principles, 15th Edition</b> by Jerry Weygandt, Paul Kimmel, and Jill</li> </ul>   | <p>RH7: Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., visually, quantitatively, as well as in words) in order to address</p>   | <p>Green Ledger Transfer information from green ledger onto Excel</p> <p><b>Financial Accounting Project:</b> Create a simulated business</p>  |

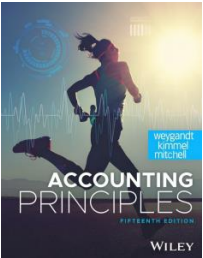
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|  |  | <p>journal</p> <ul style="list-style-type: none"> <li>• Post transactions to a green ledger</li> </ul> <p>Account Adjustments</p> <ul style="list-style-type: none"> <li>• Determine the unadjusted trial balance</li> <li>• Analyze the worksheet</li> <li>• Adjust journal entries and fix errors</li> </ul> <p>Completing the Accounting Cycle</p> <ul style="list-style-type: none"> <li>• Create financial statements</li> <li>• Close the books</li> </ul> | <p>Mitchell</p>  <ul style="list-style-type: none"> <li>• Accounting Software</li> <li>• <a href="#">QuickBooks®: official Site   Smart Tools. Better Business. (intuit.com)</a></li> <li>• Excel Activities</li> <li>• Online resources, articles, and video to supplement the curriculum.</li> </ul> | <p>a question or solve a problem</p> <p>11-12W2: Write informative/explanatory texts to examine and convey complex ideas, concepts, and information clearly and accurately through the effective selection, organization, and analysis of content.</p> <p>11-12W2a: Introduce and organize complex ideas, concepts, and information so that each new element builds on that which precedes it to create a unified whole.</p> <p>11-12W2b: Develop a topic thoroughly by selecting the most significant and relevant facts, definitions, concrete details, direct quotations and paraphrased information or other examples, appropriate to the audience's knowledge of the topic. Include formatting, graphics, and multimedia when useful to aid comprehension.</p> <p>11-12W2c: Use precise language, content-specific vocabulary and literary techniques to express the appropriate complexity of a topic.</p> <p>11-12W2d: Use appropriate and varied transitions and syntax to</p> | <p>where students must prepare financial statements (balance sheet, income statement, and statement of cash flows) based on given transactions.</p> <p><b>SWBAT:</b> use a combination of techniques to read or listen to complex information and analyze what they hear or read; convey information confidently and coherently in written or oral form; and analyze and solve mathematical problems requiring use of multiple computational skills.</p> |
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|          |                    |  |   | <p>make insightful connections and distinctions, create cohesion, and clarify relationships among complex ideas and concepts. 11-12W2e: Provide a concluding statement or section that explains the significance of the information presented. 11-12W2f: Establish and maintain a style appropriate to the writing task.</p> <p>All.S.IC.<br/>Make inferences and justify conclusions from sample surveys, experiments, and observational studies<br/>6a. Use the tools of statistics to draw conclusions from numerical summaries. 6b. Use the language of statistics to critique claims from informational texts. For example, causation vs correlation, bias, measures of center and spread.</p> |   |
| Week 6-8 | CDOS.3a<br>CDOS.3b | <p><b>Module 1.3: Merchandising Operations</b></p> <p>Accounting for Merchandising Operations</p> <ul style="list-style-type: none"> <li>Perpetual Approach</li> <li>Periodic</li> </ul> | <ul style="list-style-type: none"> <li><b><i>Accounting Principles, 15th Edition</i></b> by Jerry Weygandt, Paul Kimmel, and Jill Mitchell</li> </ul> | <p>A-CED.1 Create equations that describe numbers or relationships.</p> <ul style="list-style-type: none"> <li>Create equations and inequalities in one variable to represent a real-world context</li> </ul>   | Financial Statements for Apple, Pepsi, Coca-Cola, Amazon.com, Wal-Mart, Louis Vuitton |

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|           |                            | <p>Approach Inventory</p> <ul style="list-style-type: none"> <li>• Sales and Purchase Transactions</li> <li>• Inventory Valuation</li> <li>• Revenue Recognition</li> </ul>  |  <ul style="list-style-type: none"> <li>• Accounting Software <a href="#">QuickBooks®: official Site   Smart Tools. Better Business. (intuit.com)</a></li> <li>• Excel Activities</li> <li>• Online resources, articles, and video to supplement the curriculum.</li> </ul>   |  |  |
| Week 9-11 | <p>CDOS.3a<br/>CDOS.3b</p> | <p><b>Unit Two:</b></p> <p><b>Advanced Financial Accounting</b></p> <p><b>Module 2.1: Accounting Systems and Controls</b></p> <p>Accounting Information Systems</p> <p>Fraud, Introduction to Internal Controls (Control Environment and Tools for each cycle), and Cash</p> | <ul style="list-style-type: none"> <li>• <b>Accounting Principles, 15th Edition</b> by Jerry Weygandt, Paul Kimmel, and Jill Mitchell</li> </ul>  <ul style="list-style-type: none"> <li>• Accounting Software</li> <li>• <a href="#">QuickBooks®: official Site   Smart Tools. Better Business. (intuit.com)</a></li> <li>• Excel Activities</li> <li>• Online resources, articles, and video to</li> </ul> | <p>11-12W3: Write narratives to develop real or imagined experiences or events using effective techniques, well-chosen details, and well-structured event sequences. 11-12W3a: Engage the reader by presenting a problem, conflict, situation, or observation and its significance, establishing one or multiple point(s) of view, and introducing a narrator and/or characters. 11-12W3b: Use narrative techniques, such as dialogue, pacing, description, reflection, and plot lines to develop experiences, events,</p> | <p><b>SWBAT:</b> demonstrate an understanding of business, marketing, and multinational economic concepts, perform business-related mathematical computations, and analyze/interpret business-related numerical information</p> <p><b>Environmental Accounting Project:</b></p> <ul style="list-style-type: none"> <li>• Conduct an environmental cost analysis on a school related recycling program. Create a sustainability report and</li> </ul> |



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|                   |                               |   | <p>supplement the curriculum.</p>   | <p>and/or characters. 11-12W3c: Use a variety of techniques to sequence events to create cohesion, a smooth progression of experiences or events, and build toward a particular tone and outcome (e.g., a sense of mystery, suspense, growth, or resolution). 11-12W3d: Use precise words and phrases, explicit details, and sensory language to convey a vivid picture of the experiences, events, setting, and/or characters. 11-12W3e: Provide a conclusion that follows from and reflects on what is experienced, observed, or resolved over the course of the narrative</p> | <p>identify cost and benefits.</p>  |
| <p>Week 12-14</p> | <p>CDOS:2.1<br/>CDOS:3A.2</p> | <p><b>Module 2.2: Receivables, Assets, and Liabilities</b><br/>Accounts Receivables<br/>Assets</p> <ul style="list-style-type: none"> <li>• Plant Assets</li> <li>• Neutral Resources</li> <li>• Intangible Assets</li> <li>• Long Term Assets (Cost Measurement, Depreciation, Amortization)</li> </ul> <p>Current Liabilities<br/>Accounts Payable</p> <ul style="list-style-type: none"> <li>• Payroll Processing</li> <li>• Taxes &amp; Deductions</li> </ul> | <ul style="list-style-type: none"> <li>• <b><i>Accounting Principles, 15th Edition</i></b> by Jerry Weygandt, Paul Kimmel, and Jill Mitchell</li> </ul>  <ul style="list-style-type: none"> <li>• Accounting Software</li> <li>• <a href="#">QuickBooks®: official Site   Smart Tools. Better</a></li> </ul> | <p>S-ID.6<br/>a. Fit a function to real-world data; use functions fitted to data to solve problems in the context of the data.</p>   | <p><b>SWBAT:</b> Demonstrate the ability to organize and process information and apply skills in new ways.</p> <p><b>Tax Accounting Project:</b></p> <ul style="list-style-type: none"> <li>• Students will use tax forms to calculate liabilities, deductions and credits and prepare taxes (can conduct as a mock exercise or planning</li> </ul> |

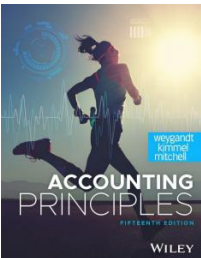
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|            |           | <ul style="list-style-type: none"> <li>Record Keeping</li> </ul>  | <a href="https://www.intuit.com/business">Business. (intuit.com)</a> <ul style="list-style-type: none"> <li>Excel Activities</li> <li>Online resources, articles, and video to supplement the curriculum.</li> </ul>  |  | process)  |
| Week 15-17 | CDOS:3A.7 | <p><b>Module 2.3: Partnership and Corporations</b></p> <p>Business Entities</p> <ul style="list-style-type: none"> <li>Sole Proprietors</li> <li>Corporate forms</li> <li>Partnerships</li> </ul> <p>Accounting for Partnerships</p> <ul style="list-style-type: none"> <li>Partnership Accounting, and Equity Accounts</li> </ul> <p>Corporations</p> <ul style="list-style-type: none"> <li>Organization</li> <li>Capital Stock Transactions</li> <li>Dividends, Retained Earnings, and Income Reporting</li> </ul> | <ul style="list-style-type: none"> <li><b>Accounting Principles, 15th Edition</b> by Jerry Weygandt, Paul Kimmel, and Jill Mitchell</li> </ul>  <ul style="list-style-type: none"> <li>Accounting Software</li> <li><a href="https://quickbooks.intuit.com">QuickBooks®: official Site   Smart Tools. Better Business. (intuit.com)</a></li> <li>Excel Activities</li> <li>Online resources, articles, and video to supplement the curriculum.</li> <li>Guest Speakers from the accounting and finance industry.</li> <li>Field Trip to local businesses, banks, or accounting firms.</li> <li>Case Studies</li> </ul> | 11-12R9: Choose and develop criteria in order to evaluate the quality of texts. Make connections to other texts, ideas, cultural perspectives, eras, and personal experiences. (RI&RL) | <p>Infer the topic: Different Businesses</p> <p>SWBAT: allocate resources to complete a task.</p> |


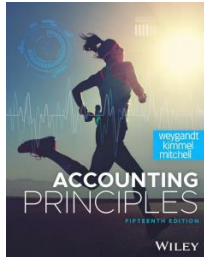
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| <p>Week<br/>18-21</p> | <p>CDOS:3B.5</p> | <p><b>Module 2.4: Investments and Financial Statements</b><br/> Long Term Liabilities<br/> Investments<br/> Statement of Cash Flows</p> <ul style="list-style-type: none"> <li>• Balance Sheets</li> <li>• Income Statements</li> <li>• Cash Flow statements</li> </ul> <p>Financial Statement Analysis</p> | <ul style="list-style-type: none"> <li>• <b>Accounting Principles, 15th Edition</b> by Jerry Weygandt, Paul Kimmel, and Jill Mitchell</li> </ul>  <ul style="list-style-type: none"> <li>• Accounting Software <a href="#">QuickBooks®: official Site   Smart Tools. Better Business. (intuit.com)</a></li> <li>• Excel Activities</li> <li>• Online resources, articles, and video to supplement the curriculum.</li> </ul> | <p>RST8: Evaluate the data, analysis, and conclusions in a science or technical text, verifying the data when possible and corroborating or challenging conclusions with other sources of information.</p> <p>Economics 4.1<br/> The study of economics requires an understanding of major economic concepts and systems, the principles of economic decision making, and the interdependence of economies and economic systems throughout the world. Students:</p> <ul style="list-style-type: none"> <li>• analyze the effectiveness of varying ways societies, nations, and regions of the world attempt to satisfy their basic needs and wants by utilizing scarce resources</li> <li>• define and apply basic economic concepts such as scarcity, supply/demand, opportunity costs, production, resources, money and banking, economic growth,</li> </ul> | <p>Time Value of Money<br/> <b>SWBAT</b> : identify, organize, plan, and allocate resources (e.g., financial, materials/facilities, human, time) in demonstrating the ability to manage their lives as learners, contributing family members, globally competitive workers, and self-sufficient individuals.</p> <p><b>Auditing Project:</b></p> <ul style="list-style-type: none"> <li>• Students will perform an internal audit of the school store/ F-Bites. Students will review transactions, conduct an inventory analysis and create a report of findings.</li> </ul> |
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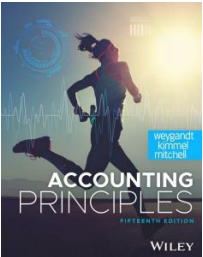
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|  |  |  |  | <p>markets, costs, competition, and world economic systems</p> <ul style="list-style-type: none"><li>• understand the nature of scarcity and how nations of the world make choices which involve economic and social costs and benefits</li><li>• describe the ideals, principles, structure, practices, accomplishments, and problems related to the United States economic system</li><li>• compare and contrast the United States economic system with other national economic systems, focusing on the three fundamental economic questions</li><li>• explain how economic decision making has become</li></ul> |  |
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|            |           |  |   | <p>global as a result of an interdependent world economy</p> <ul style="list-style-type: none"> <li>understand the roles in the economic system of consumers, producers, workers, investors, and voters.</li> </ul> <p>AI.N.Q. Reason quantitatively and use units to solve problems. 1. Select quantities and use units as a way to:</p> <p>i) interpret and guide the solution of multi-step problems;</p> <p>ii) choose and interpret units consistently in formulas; and</p> <p>iii) choose and interpret the scale and the origin in graphs and data displays.</p> <p>3. Choose a level of accuracy appropriate to limitations on measurement and context when reporting quantities.</p> |   |
| Week 22-25 | CDOS:3A.3 | <p><b>Unit Three:</b></p> <p><b>Managerial Accounting</b></p> <p><b>Module 3.1:</b><br/><b>Introduction to Managerial Accounting</b></p> | <ul style="list-style-type: none"> <li>Cases for Management Decision Making</li> <li><b>Accounting Principles, 15th Edition</b> by Jerry Weygandt, Paul Kimmel, and Jill</li> </ul> | <p>11-12R8: Delineate and evaluate an argument in applicable texts, applying a lens (e.g. constitutional principles, logical fallacy, legal reasoning, belief systems, codes of ethics, philosophies, etc.) to</p>  | <ul style="list-style-type: none"> <li>Cases for Management Decision Making</li> </ul> <p><b>Managerial Accounting Project:</b></p> <ul style="list-style-type: none"> <li>Develop a business plan</li> </ul> |

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|           |  | <ul style="list-style-type: none"> <li>Managerial Accounting</li> </ul>   | <p>Mitchell</p>  <ul style="list-style-type: none"> <li>Accounting Software <a href="#">QuickBooks®: official Site   Smart Tools. Better Business. (intuit.com)</a></li> <li>Excel Activities</li> <li>Online resources, articles, and video to supplement the curriculum.</li> </ul>                           | <p>assess the validity or fallacy of key arguments, determining whether the supporting evidence is relevant and sufficient. (RI&amp;RL)</p>   | <p>for a new product or service. Students will create budgets, perform cost-volume-profit analysis, and analyze variances between budgeted and actual costs.</p> |
| CDOS:3A.5 |  | <p><b>Module 3.2: Costing Methods</b></p> <ul style="list-style-type: none"> <li>Job Order Costing</li> <li>Job Order Costing (Non-Debit and Credit Approach)</li> <li>Process Costing</li> </ul> | <ul style="list-style-type: none"> <li><b>Accounting Principles, 15th Edition</b> by Jerry Weygandt, Paul Kimmel, and Jill Mitchell</li> </ul>  <ul style="list-style-type: none"> <li>Accounting Software <a href="#">QuickBooks®: official Site   Smart Tools. Better Business. (intuit.com)</a></li> </ul> | <p>All.S.IC.3 Make inferences and justify conclusions from sample surveys, experiments, and observational studies. 3. Recognize the purposes of and differences among surveys, experiments, and observational studies. Explain how randomization relates to each.</p> | <ul style="list-style-type: none"> <li><b>SWBAT</b>: apply their knowledge of technology to identify and solve problems.</li> </ul>                              |

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|             |           |   | <ul style="list-style-type: none"> <li>Excel Activities</li> <li>Online resources, articles, and video to supplement the curriculum.</li> </ul>   |  |  |
| Week 26-29  | CDOS:3A.5 | <b>Module 3.3:</b><br><b>Cost Behavior and Decision Making</b> <ul style="list-style-type: none"> <li>Cost-Volume-Profit</li> <li>Incremental Analysis</li> </ul> | <ul style="list-style-type: none"> <li><b>Accounting Principles, 15th Edition</b> by Jerry Weygandt, Paul Kimmel, and Jill Mitchell<br/> </li> <li>Accounting Software <a href="#">QuickBooks®: official Site   Smart Tools. Better Business. (intuit.com)</a></li> <li>Excel Activities</li> <li>Online resources, articles, and video to supplement the curriculum.</li> </ul> | <p>All.S.IC.2 Understand and evaluate random processes underlying statistical experiments. Determine if a value for a sample proportion or sample mean is likely to occur based on a given simulation.</p> <p>All.S.IC.6a. Use the tools of statistics to draw conclusions from numerical summaries.</p> | <ul style="list-style-type: none"> <li>Activity Based Costing.</li> <li><b>SWBAT:</b> apply their knowledge of technology to identify and solve problems.</li> </ul> <p><b>Cost Accounting Project:</b></p> <ul style="list-style-type: none"> <li>Conduct a cost analysis for a school event. Students will determine cost, calculate pricing strategies to make a profit.</li> </ul> |
| Week 30--32 | CDOS:3A.7 | <b>Unit Four:</b><br><b>Planning and Control</b><br><br><b>Module 4.1:</b><br><b>Budget and Control</b>   | <ul style="list-style-type: none"> <li><b>Accounting Principles, 15th Edition</b> by Jerry Weygandt, Paul Kimmel, and Jill Mitchell</li> </ul>  | <p>All.S.IC.2 Understand and evaluate random processes underlying statistical experiments. Determine if a value for a sample proportion or sample mean is likely to</p>  | <ul style="list-style-type: none"> <li>SWBAT: allocate resources to complete a task</li> </ul> <p><b>Nonprofit Accounting Project:</b></p> <ul style="list-style-type: none"> <li>Students will</li> </ul>   |

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|            |           | <ul style="list-style-type: none"> <li>Budgetary Planning</li> <li>Budgetary Control and Responsibility Accounting</li> </ul>  |  <ul style="list-style-type: none"> <li>Accounting Software <a href="#">QuickBooks®: official Site   Smart Tools. Better Business. (intuit.com)</a></li> <li>Excel Activities</li> <li>Online resources, articles, and video to supplement the curriculum.</li> </ul>  | <p>occur based on a given simulation.</p> <p>All.S.IC.6a. Use the tools of statistics to draw conclusions from numerical summaries.</p>   | <p>develop a plan for a fundraising event for a local charity. Students will manage the finances at the event, and track donations.</p>   |
| Week 33-35 | CDOS:3A.8 | <p><b>Module 4.2: Performance Measurement and Capital Planning</b></p> <ul style="list-style-type: none"> <li>Standard Costs and Balanced Scorecard</li> <li>Planning for Capital Investments</li> </ul> | <ul style="list-style-type: none"> <li><b>Accounting Principles, 15th Edition</b> by Jerry Weygandt, Paul Kimmel, and Jill Mitchell</li> </ul>  <ul style="list-style-type: none"> <li>Accounting Software <a href="#">QuickBooks®: official Site   Smart Tools. Better Business. (intuit.com)</a></li> <li>Excel Activities</li> </ul> | <p>All.S.IC.3 Make inferences and justify conclusions from sample surveys, experiments, and observational studies. 3. Recognize the purposes of and differences among surveys, experiments, and observational studies. Explain how randomization relates to each.</p> | <ul style="list-style-type: none"> <li><b>SWBAT:</b> demonstrate an understanding of how systems performance relates to the goals, resources, and functions of an organization</li> </ul> |

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|            |           |   | <ul style="list-style-type: none"> <li>Online resources, articles, and video to supplement the curriculum.</li> </ul>  |  |   |
| Week 36-40 | CDOS:3B.2 | <b>Module 4.3: Accounting in Crisis</b> <ul style="list-style-type: none"> <li>Ethics</li> <li>Worldview</li> </ul> | <ul style="list-style-type: none"> <li><b>Accounting Principles, 15th Edition</b> by Jerry Weygandt, Paul Kimmel, and Jill Mitchell<br/> </li> <li>Accounting Software</li> <li><a href="#">QuickBooks®: official Site   Smart Tools. Better Business. (intuit.com)</a></li> <li>Excel Activities</li> <li>Online resources, articles, and video to supplement the curriculum.</li> <li>Case Studies</li> </ul> | <p>B.LE.5: Students will evaluate the ethical dimensions of corporate governance, including the responsibilities of boards of directors and executives.</p> <p>11-12R3: In literary texts, analyze the impact of author's choices. (RL) In informational texts, analyze a complex set of ideas or sequence of events and explain how specific individuals, ideas, or events interact and develop. (RI)</p> <p>WHST1: Write arguments focused on discipline-specific content. WHST1a: Introduce precise, knowledgeable claim(s), establish the significance of the claim(s), distinguish the claim(s) from alternate or opposing claims, and create an organization that logically sequences the claim(s), counterclaims, reasons, and evidence. WHST1b: Develop claim(s) and counterclaims objectively and thoroughly, supplying the</p> | <p><b>SWBAT</b> select, apply, and troubleshoot hardware and software used in the processing of business transactions.</p> <p><b>Forensic Accounting Project:</b></p> <ul style="list-style-type: none"> <li>Investigate a fictional case of financial fraud by examining financial documents and identifying discrepancies.</li> </ul> <p><b>Group Final Project: Catch the suspect</b></p> <p>Illustrate the critical role of auditors and forensic accountants in uncovering financial crimes. (i.e.)</p> <p>Al Capone</p> <ul style="list-style-type: none"> <li>Tax Evasion</li> </ul> <p>Bernie Madoff</p> <ul style="list-style-type: none"> <li>Ponzi Scheme</li> </ul> <p>Enron Executives</p> <ul style="list-style-type: none"> <li>Accounting Fraud</li> </ul> <p>WorldCom Executives</p> |

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|  |  |  |  | <p>most relevant data and evidence for each while pointing out the strengths and limitations of both claim(s) and counterclaims in a discipline-appropriate form that anticipates the audience's knowledge level, concerns, values, and possible biases.</p> <p>WHST1c: Use words, phrases, and clauses as well as varied syntax to link the major sections of the text, create cohesion, and clarify the relationships between claim(s) and reasons, between reasons and evidence, and between claim(s) and counterclaims. WHST1d: Establish, develop, and maintain a formal style and appropriate tone while attending to the norms and conventions of the academic discipline, purpose, and audience for which they are writing. WHST1e: Provide a concluding statement or section that follows from or supports the argument presented.</p> | <ul style="list-style-type: none"> <li>Accounting Fraud</li> </ul> <p>Richard Whitney</p> <ul style="list-style-type: none"> <li>Embezzlement</li> </ul> |
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- Capstone Project- Create a Personal Financial Plan
- Career Path in Accounting and Finance
- Preparing for College and Career in Accounting
- Final Exam Assessing Overall Comprehension of Accounting Principles and financial literacy.

- Participate in personal finance / investing competition
- Quizzes and tests after each unit.
- Individual and group projects related to personal finance, budgeting, and accounting practices

### **List of CDOS standards (All commencement level)**

**Standard 1:** Career Development Students will be knowledgeable about the world of work, explore career options, and relate personal skills, aptitudes, and abilities to future career decisions.

1. Students will learn about the changing nature of the workplace, the value of work to society, and the connection of work to the achievement of personal goals.

**SWBAT:** • complete the development of a career plan that would permit eventual entry into a career option of their choosing • apply decision-making skills in the selection of a career option of strong personal interest • analyze skills and abilities required in a career option and relate them to their own skills and abilities

**Standard 2:** Integrated Learning Students will demonstrate how academic knowledge and skills are applied in the workplace and other settings.

1. Integrated learning encourages students to use essential academic concepts, facts, and procedures in applications related to life skills and the world of work. This approach allows students to see the usefulness of the concepts that they are being asked to learn and to understand their potential application in the world of work.

**SWBAT:** demonstrate the integration and application of academic and occupational skills in their school learning, work, and personal lives. • use academic knowledge and skills in an occupational context, and demonstrate the application of these skills by using a variety of communication techniques (e.g., sign language, pictures, videos, reports, and technology) • research, interpret, analyze, and evaluate information and experiences as related to academic knowledge and technical skills when completing a career plan

**Standard 3a:** Universal Foundation Skills Students will demonstrate mastery of the foundation skills and competencies essential for success in the workplace.

1. Basic skills include the ability to read, write, listen, and speak as well as perform arithmetical and mathematical functions. (*Basic Skills*)

**SWBAT:** use a combination of techniques to read or listen to complex information and analyze what they hear or read; convey information confidently and coherently in written or oral form; and analyze and solve mathematical problems requiring use of multiple computational skills.

2. Thinking skills lead to problem solving, experimenting, and focused observation and allow the application of knowledge to new and unfamiliar situations. (*Thinking Skills*)

**SWBAT:** Demonstrate the ability to organize and process information and apply skills in new ways.

3. Personal qualities generally include competence in self-management and the ability to plan, organize, and take independent action. (*Personal Qualities*)

**SWBAT:** Demonstrate leadership skills in setting goals, monitoring progress, and improving their performance.

4. Positive interpersonal qualities lead to teamwork and cooperation in large and small groups in family, social, and work situations. (*Interpersonal Skills*)

**SWBAT:** Communicate effectively and help others to learn a new skill.

5. Technology is the process and product of human skill and ingenuity in designing and creating things from available resources to satisfy personal and societal needs and wants. (*Technology*)

**SWBAT:** apply their knowledge of technology to identify and solve problems.

6. Information management focuses on the ability to access and use information obtained from other people, community resources, and computer networks. (*Managing Information*)

**SWBAT:** use technology to acquire, organize, and communicate information by entering, modifying, retrieving, and storing data.

7. Using resources includes the application of financial and human factors, and the elements of time and materials to successfully carry out a planned activity. (*Managing Resources*)

**SWBAT:** allocate resources to complete a task.

8. Systems skills include the understanding of and ability to work within natural and constructed systems. (*Systems*)

**SWBAT**: demonstrate an understanding of how systems performance relates to the goals, resources, and functions of an organization.

**Standard 3b**: Career Majors Students who choose a career major will acquire the career-specific technical knowledge/skills necessary to progress toward gainful employment, career advancement, and success in postsecondary programs.

**1. Basic Business Understanding Students:**

**SWBAT**: demonstrate an understanding of business, marketing, and multinational economic concepts, perform business-related mathematical computations, and analyze/interpret business-related numerical information

**2. Business-Related Technology**

**SWBAT** select, apply, and troubleshoot hardware and software used in the processing of business transactions.

**3. Information Management/Communication**

**SWBAT**: prepare, maintain, interpret/analyze, and transmit/ distribute information in a variety of formats while demonstrating the oral, nonverbal, and written communication skills essential for working in today's international service-/information-/technological-based economy.

**4. Business Systems**

**SWBAT**: demonstrate an understanding of the interrelatedness of business, social, and economic systems/subsystems.

**5. Resource Management**

**SWBAT**: identify, organize, plan, and allocate resources (e.g., financial, materials/facilities, human, time) in demonstrating the ability to manage their lives as learners, contributing family members, globally competitive workers, and self-sufficient individuals.

**6. Interpersonal Dynamics**

**SWBAT**: exhibit interpersonal skills essential for success in the multinational business world, demonstrate basic leadership abilities/skills, and function effectively as members of a work group or team.