

## Warren County School District

### PLANNED INSTRUCTION

### COURSE DESCRIPTION

**Course Title:** Accounting

**Course Number:** 00900 AM & 00950 PM

**Course Prerequisites:** A student should have earned at least six (6) credits to be enrolled in Accounting

#### **Course Description:**

##### **52.10302 Accounting Technology/Technician and Bookkeeping**

Students will develop the knowledge and skills necessary for entry-level employment or post-secondary educational opportunities in the area of accounting and its many related fields. The program is developed around four basic accounting modules; Basic Accounting, Principles of Business, Money 101 and Essentials of Professional Communication. Learning experiences will be provided through a variety of course textbook activities and real-world applications, including the use of and certification in the QuickBooks Accounting program. Students will master accounting concepts that were created by the American Accounting Standards Board. Students will learn to analyze, journalize and post transactions, create balance sheets, income statements and statements of owner's equity. Professional attitudes will be developed through the Future Business Leaders of America (FBLA) program and activities.

**Suggested Grade Level:** Grades 10-12

**Length of Course:**        One Semester   X   Two Semesters        Other (Describe)

**Units of Credit:** Three (3) Elective credits per year [up to nine (9) credits with Optional COOP]

**PDE Certification and Staffing Policies and Guidelines (CSPG) Required Teacher Certification(s):** CSPG #13: Emergency Certification, #66: Vocational Instruction & Vocational Intern Certification, #7: Level II (Permanent Certification), or Code: 1603 Business/Computer Information Technology

**Certification verified by WCSD Human Resources Department:**

  X   Yes        No

**Board Approved Textbooks, Software, Materials:**

**Title:** Century 21 Accounting Multicolumn Journal, 10E

**Publisher:** South-Western Cengage

**ISBN #:** 978-1-305-94771-9

**Copyright Date:** 2017

**Title:** Aplia Online Working Papers

**Publisher:** South-Western Cengage

**ISBN #:** 978-1-2854-7573

**Copyright Date:** 2015

**Title:** Red Carpet Events Manual Simulation

**Publisher:** South-Western Cengage

**ISBN #:** 978-1-111-57940-1

**Copyright Date:** 2014

**Title:** Wraparound Teacher's Edition

**Publisher:** South-Western Cengage

**ISBN #:** 978-1-305-94770-2

**Copyright Date:** 2017

**Title:** Red Carpet Events Manual Simulation Key

**Publisher:** South-Western Cengage

**ISBN #:** 978-1-111-57942-5

**Copyright Date:** 2014

**Title:** Century 21 Advanced Accounting Multicolumn Journal, 10E

**Publisher:** South-Western Cengage

**ISBN #:** 978-1-111-990640

**Copyright Date:** 2015

**Title:** Aplia Online Working Papers

**Publisher:** South-Western Cengage

**ISBN #:** 978-1-2854 36098

**Copyright Date:** 2014

**Title:** Organic Aisles, Manual Stimulation

**Publisher:** South-Western Cengage

**ISBN #:** 978-1-133-58827-6

**Copyright Date:** 2015

**Title:** Wraparound Teacher's Edition

**Publisher:** South-Western Cengage

**ISBN #:** 978-1-133-58828-3

**Copyright Date:** 2015

**Title:** Organic Aisles, Manual Simulation Key

**Publisher:** South-Western Cengage

**ISBN #:** 978-1-133-58828-3

**Copyright Date:** 2015

**Title:** QuickBooks Online for Accounting

**Publisher:** South-Western Cengage

**ISBN #:** 978-1-30595-031-3

**Copyright Date:** 2017

**Date of WCSD Board Approval:** April 10, 2017

**BOARD APPROVAL:**

**Date Written:** Nov. 2009, Revised 2/15/17, Revised Textbooks 4/10/17

**Date Approved:** April 10, 2017

**Implementation Year:** 2017 – 2018

## **SPECIAL EDUCATION AND GIFTED REQUIREMENTS**

The teacher shall make appropriate modifications to instruction and assessment based on a student's Individual Education Plan (IEP) or Gifted Individual Education Plan (GIEP).

### **COURSE OUTLINE**

*List the units to be taught throughout the course. Provide a brief description of what will be taught in each unit.*

**For standards, essential questions, content, and skills see Curriculum Map – See Task Grid**

**PA Academic Standards:** Aligned with PA Standards

#### **PA Standard 13.1.11 Career Awareness and Preparation A, B, C, D, E, F, H**

##### **Performance Indicators**

- A. Relate careers to individual interests, abilities and aptitudes
- B. Analyze career options based on personal interests, abilities, aptitudes, achievements and goals
- C. Analyze how the changing roles of individuals in the workplace relate to new opportunities within career choices.
- D. Evaluate school-based opportunities for career awareness/preparation
- E. Justify the selection of a career.
- F. Analyze the relationship between career choices and career opportunities, such as, but not limited to: Associate degree, Baccalaureate degree, Certificate/licensure, Immediate part/full time employment, entrepreneurship.
- H. Review personal high school plan against current personal career goals and select post-secondary opportunities based upon personal career interests.

#### **PA Standard 13.2.11 Career Retention (Getting a job) A, B, C, E**

##### **Performance Indicators**

- A. Apply effective speaking and listening skills used in a job interview.
- B. Apply research skills in searching for a job.
- C. Develop and assemble, for career portfolio placement, career acquisition documents, such as, but not limited to job application, letter of appreciation and application and resume.
- E. Demonstrate, in the career acquisition process, the application of essential workplace skills/knowledge.

#### **PA Standard 13.3.11 Career Retention and Advancement A, B, C, D, E, F, G**

##### **Performance Indicators**

- A. Evaluate personal attitudes and work habits that support career retention and advancement.
- B. Evaluate team member roles to describe and illustrate active listening techniques.
- C. Evaluate conflict resolution skills as they relate to the workplace.
- D. Develop personal budget based on career choice.
- E. Evaluate time management strategies and their application to both personal and work situations.
- F. Evaluate strategies for career retention and advancement in response to the changing global workplace.
- G. Evaluate the impact of lifelong learning on career retention and advancement

## **PA Standard 13.4.11 Entrepreneurship A, B, C**

### **Performance Indicators**

- A. Analyze entrepreneurship as it relates to personal career goals and corporate opportunities
- B. Analyze entrepreneurship as it relates to personal character traits
- C. Analyze intervention plans and evaluate their effectiveness in specific situations

## **COURSE SEQUENCE AND TIMELINE**

Accounting Cycle	20 hours
Accounting Process	30 hours
Financial Statements	20 hours
Special Applications	20 hours
Interpretation and Use of Data	20 hours
Workplace Expectations	10 hours
Department Accounting	20 hours
Accounting Control Systems	20 hours
General Accounting Adjustments	20 hours
Corporate Accounting	40 hours
Workplace Expectations	10 hours
Journalizing Transactions and Posting to a General Ledger	10 hours
Accounting Cycle for Proprietorship: Journalizing and Posting Transactions	10 hours
Accounting Cycle for a Proprietorship: End-of-Fiscal Period Work	10 hours
Accounting Cycle for a Corporation: Journalizing and Posting Transactions	10 hours
Accounting Cycle for a Corporation: End-of-Fiscal Period Work	10 hours
Recoding Entries Related to Uncollectible Accounts Receivable	10 hours
Journalizing Buying Plant Assets and Paying Property Tax	10 hours
Journalizing Annual Depreciation Expense	15 hours
Determining the Cost of Inventory	15 hours
Journalizing Notes Payable Transactions	10 hours
Journalizing and Posting Entries for Accrued Interest Revenue and Expense	10 hours
Recoding International and Internet Sales	10 hours
Journalizing Entries to Write Off Uncollectible Accounts and Collect Written-Off Accounts – Allowance Method	10 hours
Journalizing Adjusting and Reversing Entries for Prepaid Expenses Initially Recorded as Expenses and for Accrued Expenses	10 hours
Journalizing Transactions for Starting a Corporation, Declaring and Paying Dividends and Preparing a Balance Sheet	10 hours
Journalizing Cost Accounting Transactions for a Manufacturing Company	10 hours
Forming and Expanding Partnership	10 hours
Completing End-of-Fiscal Period Work for a Partnership	10 hours
Business writing	45 hours
Editing	30 hours
Grammar	30 hours

Proofreading	40 hours
Mechanics of Writing	15 hours
Law and Justice	20 hours
Contracts	15 hours
Property Law	15 hours
Employment Law	15 hours
Business Organizations	15 hours
Law and Finance	15 hours
Ethics	15 hours
Punctuation	20 hours
Spelling	20 hours
Vocabulary	20 hours
Workplace Communications	20 hours
Practice Sets	130 hours
Enrichment	180 hours
<b>TOTAL</b>	<b>1080 hours</b>
<b>COOP</b>	Varied @ 36 weeks

### Objectives:

#### Students will...

- Define accounting terms related to departmentalized, management, proprietorship, corporate and partnership accounting
- Identify and journalize accounting concepts and practices related to departmentalized, management, proprietorship, corporate and partnership accounting
- Journalize transactions related to starting a departmentalized, management, proprietorship, corporate and partnership
- Be able to identify consequences of unethical and illegal conduct
- Be able to differentiate between jurisdiction of the federal and state court systems
- Be able to differentiate between the different classes of contracts
- Be able to distinguish between the different types of property law
- Be able to identify legislation that requires employee rights, employment conditions and worker benefits
- Be able to differentiate between different business organizations
- Be able to demonstrate an understanding of commercial paper, secured transactions and bankruptcy.
- Use correct Mechanics of Writing on all documents
- Use proper Business Writing on all documents
- Edit all documents for proper grammar, punctuation, spelling and vocabulary
- Use proper Workplace Communications
- Understand what Income is
- Understand Money Management
- Understand Spending and Credit
- Understand Saving and Investing

- Understand Teen Taxes
- Understand Budgeting
- Understand Banking
- Understand Business Math using Excel

## ASSESSMENT

**Summative Assessments:** NOCTI Written and Performance Test (2<sup>nd</sup> or 3<sup>rd</sup> year students) developed by the National Occupational Competency Testing Institute. Students who score advanced will receive the PA Skills Certificate in Retail Trades signed by the Governor of Pennsylvania. Students who score advanced and successfully complete the Program of Study Task Grid will earn SOAR PA state-wide articulated credit and any additional approved articulated college credit.

**Formative Assessments:** The teacher will develop and use standards-based assessments throughout the program.

**Portfolio Assessment:** \_\_\_\_\_ Yes      X   No

**District-wide Common Final Examination Required:**      X   Yes    \_\_\_\_\_ No

**Course Challenge Assessment (Describe):** N/A

**WRITING TEAM:** Beth Hornick and James Evers and reviewed by current School Board approved OAC Membership.

## WCSD STUDENT DATA SYSTEM INFORMATION

1. Is there a required final examination?      X   Yes    \_\_\_\_\_ No

*\*Warren County School District Policy 9741 and 9744 state, "All classes in grades 9-12 shall have a final exam".*

2. Does this course issue a mark/grade for the report card?

  X   Yes    \_\_\_\_\_ No

3. Does this course issue a Pass/Fail mark?    \_\_\_\_\_ Yes      X   No

4. Is the course mark/grade part of the GPA calculation?

  X   Yes    \_\_\_\_\_ No

5. Is the course eligible for Honor Roll calculation?      X   Yes    \_\_\_\_\_ No

6. What is the academic weight of the course?

\_\_\_\_\_ No weight/Non credit      X   Standard weight

\_\_\_\_\_ Enhanced weight (Describe) AP