

**Randolph Township Schools
Randolph High School**

**Accounting I
Curriculum**

*“The system of book-keeping by double entry is, perhaps, the most beautiful one
in the wide domain of literature and science.”*

~ Edwin T. Freedley, US Manufacturer

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Science, Technology, Engineering, and Math**
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**Curriculum Developed
July 2013**

**Board APPROVAL
August 20, 2013**

**Randolph Township Schools
Department of Business
Accounting I**

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Randolph Township Schools

Mission Statement

We commit to inspiring and empowering all students in Randolph Schools to reach their full potential as unique, responsible and educated members of a global society.

Randolph Township Schools Affirmative Action Statement

Equality and Equity in Curriculum

The Randolph Township School district ensures that the district's curriculum and instruction are aligned to the state's standards. The curriculum addresses the elimination of discrimination and the achievement gap, as identified by underperforming school-level AYP reports for state assessments. The curriculum provides equity in instruction, educational programs and provides all students the opportunity to interact positively with others regardless of race, creed, color, national origin, ancestry, age, marital status, affectional or sexual orientation, gender, religion, disability or socioeconomic status.

N.J.A.C. 6A:7-1.7(b): Section 504, Rehabilitation Act of 1973; N.J.S.A. 10:5; Title IX, Education Amendments of 1972

RANDOLPH TOWNSHIP BOARD OF EDUCATION

EDUCATIONAL GOALS

VALUES IN EDUCATION

The statements represent the beliefs and values regarding our educational system. Education is the key to self-actualization, which is realized through achievement and self-respect. We believe our entire system must not only represent these values, but also demonstrate them in all that we do as a school system.

We believe:

- The needs of the child come first
- Mutual respect and trust are the cornerstones of a learning community
- The learning community consists of students, educators, parents, administrators, educational support personnel, the community and Board of Education members
- A successful learning community communicates honestly and openly in a non-threatening environment
- Members of our learning community have different needs at different times. There is openness to the challenge of meeting those needs in professional and supportive ways
- Assessment of professionals (i.e., educators, administrators and educational support personnel) is a dynamic process that requires review and revision based on evolving research, practices and experiences
- Development of desired capabilities comes in stages and is achieved through hard work, reflection and ongoing growth

Randolph Township Schools

Department of Science, Technology, Engineering, and Math

Introduction

Randolph Township Schools is committed to excellence. We believe that all children are entitled to an education that will equip them to become productive citizens of the 21st century. We believe that an education grounded in the fundamental principles of science, technology, engineering, and math (STEM) will provide students with the skills and content necessary to become future leaders and lifelong learners.

A sound STEM education is grounded in the principles of inquiry, rigor, and relevance. Students will be actively engaged in learning as they use real-world STEM skills to construct knowledge. They will have ample opportunities to manipulate materials and solve problems in ways that are developmentally appropriate to their age. They will work in an environment that encourages them to take risks, think critically, build models, observe patterns, and recognize anomalies in those patterns. Students will be encouraged to ask questions, not just the “how” and the “what” of observed phenomena, but also the “why”. They will develop the ability, confidence, and motivation to succeed academically and personally.

STEM literacy requires understandings and habits of mind that enable students to make sense of how our world works. As described in Project 2061’s *Benchmarks in Science Literacy*, *The Standards for Technological Literacy*, and *Professional Standards for Teaching Mathematics*, literacy in these subject areas enables people to think critically and independently. Scientifically and technologically literate citizens deal sensibly with problems that involve mathematics, evidence, patterns, logical arguments, uncertainty, and problem-solving.

Accounting I

Introduction

This course is offered to all grade levels and systematically illustrates the elements of accounting as students analyze the financial principles and procedures used in business. Cooperative skills, problem solving, computer and business applications are developed to enable students to become financially productive civic citizens in our global society. Students will achieve proficiency in resume writing, employee/employer taxes, money, credit, and debt management. Students will develop skills in planning, saving and investing and become familiar with W2 and W4 forms. Students will gain basic understanding of insurance policies: health, home, life and automobile. Students will understand why accounting has been called the “language of business”. The real world of accounting is brought to the classroom through case studies, ethical issues, technology and hands on practical simulations. The focus of the course is to study and apply the Accounting Cycle to successfully run a small business. At the same time, the components of the Accounting Cycle are related to real life applications through reconciling bank statements, computing payroll taxes and completing financial reports.

RANDOLPH TOWNSHIP SCHOOL DISTRICT
Curriculum Pacing Chart
Accounting I

SUGGESTED TIME ALLOTMENT	UNIT NUMBER	CONTENT - UNIT OF STUDY
5 weeks	I	Introduction to Accounting
22 weeks	II	The Basic Accounting Cycle
4 weeks	III	Accounting for a Payroll System
5 weeks	IV	The Accounting Cycle for a Merchandising Corporation

RANDOLPH TOWNSHIP SCHOOL DISTRICT
Accounting I
UNIT I: Introduction to Accounting

ENDURING UNDERSTANDINGS		ESSENTIAL QUESTIONS
A variety of career opportunities exist for accountants.		<ul style="list-style-type: none"> Why chose accounting as a career? Is the risk of becoming an entrepreneur worth the possible rewards?
Saving, investing and borrowing are crucial to your personal financial success.		<ul style="list-style-type: none"> What is the purpose of borrowing when purchasing can be done with cash?
Risk management promotes fiscal awareness.		<ul style="list-style-type: none"> How does your credit score affect aspects of your life? Why pay for insurance when chances are you will not use it?
KNOWLEDGE	SKILLS	NJCCCS
Students will know: Skills needed for various accounting professions. How to research careers in accounting. The important role an entrepreneur plays in the free enterprise system. “Paying yourself” first means saving before spending on consumer goods. Risk is inherent in all investments.	Students will be able to: Identify skills needed for various accounting professions. Explore contacts for their career choice. Search the internet for available positions, forecasts and expected pay for their career choice. Explain the criteria for starting and running your own business. Compare simple and compound interest. Apply the Rule of 72 to determine how much time it takes for a given amount of savings to double. Prepare a simple personal budget. Distinguish between real and nominal rates of return. Describe the characteristics of the following investments: savings accounts, stocks, bonds, mutual funds and real estate. Explain the rationale for the evaluation of investments in the pyramid of risk and reward. Compare and contrast the risks and rewards of the above types of investments.	9.1.12.C.4 9.2.12.A.1 9.2.12.A.2 9.2.12.A.4 9.2.12.A.5 9.2.12.B.1 9.2.12.B.2 9.2.12.B.3 9.2.12.B.4 9.2.12.B.6 9.2.12.B.8 9.2.12.B.10 9.2.12.C.1 9.2.12.C.2 9.2.12.C.3 9.2.12.C.5 9.2.12.C.6 9.2.12.C.7 9.2.12.C.8 9.2.12.D.1 9.2.12.D.2 9.2.12.D.3 9.2.12.D.4

Credit use influences credit reports and scores.	<p>Explain the advantages and disadvantages of using credit and secured loans.</p> <p>Identify the use of features of a credit report and credit scoring.</p> <p>Discuss ways to improve their credit scores.</p> <p>Analyze cases of people seeking credit and argue whether obtaining credit was a good idea.</p> <p>Determine the pros and cons of a person borrowing money to make a consumer purchase or pay for education.</p> <p>Order a free credit report.</p> <p>Analyze a car contract to determine if the purchase price is a cost effective decision.</p> <p>Calculate the percent of net pay spent on a monthly car payment.</p>	<p>9.2.12.D.5</p> <p>9.2.12.D.7</p> <p>9.2.12.D.8</p> <p>9.2.12.D.9</p> <p>9.2.12.E.1</p> <p>9.2.12.E.2</p> <p>9.2.12.E.5</p> <p>9.2.12.E.6</p> <p>9.2.12.E.7</p> <p>9.2.12.E.8</p> <p>9.2.12.F.8</p> <p>9.2.12.G.1</p> <p>9.2.12.G.2</p>
Everybody needs to think about insurance regardless of age.	<p>Identify ways to manage risk.</p> <p>Describe how insurance is used to protect against potential risk of financial loss.</p> <p>Explain the terms and processes related to automobile insurance.</p> <p>Identify how insurance needs vary from person to person.</p> <p>Assess how insurance fits into their budget plan.</p> <p>Summarize the use and terms related to car, life and homeowners insurance.</p> <p>Explain the costs and benefits associated with the choices in the purchases of insurance.</p>	<p>9.2.12.G.3</p> <p>9.2.12.G.4</p> <p>9.2.12.G.5</p> <p>9.2.12.G.8</p> <p>9.3.12.C.2</p> <p>9.3.12.C.3</p> <p>9.4.12.D.1</p> <p>9.4.12.D.55</p> <p>ELA.RI.9-10.1</p> <p>ELA.RI.11-12.1</p>

RANDOLPH TOWNSHIP SCHOOL DISTRICT
Curriculum Pacing Chart
Accounting I

SUGGESTED TIME ALLOTMENT	CONTENT-UNIT OF STUDY	SUPPLEMENTAL UNIT RESOURCES
5 weeks	Unit I – Introduction to Accounting <ul style="list-style-type: none"> ○ Exploring Accounting Careers ○ The Need for a Risk Taker ○ Savings, Investing and Borrowing ○ Money Management ○ Risk Management 	Textbook: Chapters 1 and 2 Section 1 Occupational Outlook Handbook: www.bls.gov/oco Top of the Mountain Activity Accounting and Your Future Internet Project What Would You Do First Consensus Building Business Activity A&E Biography – Sam Walton Video Learning, Earning and Investing, National Council on Economic Education: Lesson 1 – Why Save? Financial Fitness for Life: Bringing Home the Gold Teacher Guide, National Council on Economic Education: Lesson 9 – There Is No Free Lunch in Investing Junior Achievement Save, USA: Compare Interest Rates Your Credit Counts Challenge: Trainer’s Guide, National Council on Economic Education: Section 3 – Managing Credit It’s Your Paycheck! Federal Reserve Bank of St. Louis: Lesson 4 – The Car Deal Package National Endowment for Financial Education (NEFE): Unit 6 Insurance – Protecting What You Have Financial Fitness for Life: Bringing Home the Gold Teacher Guide,

		National Council on Economic Education: Lesson 22 – Managing Risk: The Good News About Insurance
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RANDOLPH TOWNSHIP SCHOOL DISTRICT
Accounting I
UNIT II: The Basic Accounting Cycle (Steps 1-5)

ENDURING UNDERSTANDINGS		ESSENTIAL QUESTIONS
ALOE (Assets = Liabilities + Owner's Equity) Debit and Credit Rules are the basis for all accounting transactions.		<ul style="list-style-type: none"> What is the rationale behind the accounting equation?
Journalizing business transactions in the General Journal provides a daily record of business activities along with supporting documentation.		<ul style="list-style-type: none"> How does keeping a daily record of business activities benefit a business?
Preparing a Trial Balance ensures no errors have occurred in the equality of debits and credits.		<ul style="list-style-type: none"> Should there be a monetary cap used to determine if a correcting entry for errors is necessary?
KNOWLEDGE	SKILLS	NJCCCS
Students will know: The effects of the business transactions on the accounting equation. Debit and Credit Rules for accounting. The relevance of a source document. The process and application of journalizing business transactions into the General Journal. The process and application of posting General Journal entries into the General Ledger. Trial Balance preparation. Detection techniques for locating accounting errors.	Students will be able to: Balance accounting equations. Apply the accounting equation to business transactions. Classify business accounts. Determine increases and decreases in business accounts. Analyze several business transactions and post the dollar balances to the accounting equation. Utilize "T" accounts as a tool for establishing debit and credit rules. Use the rules of debit and credit for business transactions. Establish the normal balance of a variety of business accounts. Analyze a source document and determine the debit and credit parts. Translate business transactions into journal entries. Apply the six step analysis method: Identify, Classify, Determine +/-, Apply Debit-Credit Rule, "T" Account, and Journal Entry. Explain the accounting principle of double entry accounting. Prepare a chart of accounts for a small business. Open an account in the General Ledger. Post from the General Journal into the General Ledger. Prepare a Trial Balance. Detect slide and transposition errors.	8.1.12.F.1 9.1.12.B.1 9.1.12.F.1 9.2.12.A.6 9.2.12.B.1 9.2.12.D.1 9.2.12.E.1 9.4.12.D.4 9.4.12.D.5 9.4.12.D.17 9.4.12.D.23 9.4.12.F.4 9.4.12.F.15 9.4.12.F(1).1 9.4.12.F(1).4 M.9-12.A-SSE.1a ELA.W.9-10.1a ELA.W.11-12.1a ELA.W.9-10.4 ELA.W.11-12.4 ELA.W.9-10.6 ELA.W.11-12.6 ELA.W.9-10.7 ELA.W.11-12.7 ELA.SL.9-10.1a ELA.SL.11-12.1a

	Journalize a correcting entry.	ELA.SL.9-10.1b ELA.SL.11-12.1b ELA.SL.9-10.1c ELA.SL.11-12.1c ELA.SL.9-10.1d ELA.SL.11-12.1d
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RANDOLPH TOWNSHIP SCHOOL DISTRICT
Curriculum Pacing Chart
Accounting I

SUGGESTED TIME ALLOTMENT	CONTENT-UNIT OF STUDY	SUPPLEMENTAL UNIT RESOURCES
12 weeks	Unit II- The Basic Accounting Cycle (Steps 1-5) <ul style="list-style-type: none"> ○ Accounting Equation ○ Debit and Credit Rules ○ Journalizing ○ Posting ○ Trial Balance ○ Corrections 	Textbook Chapters 3-7 Working Papers Chapters 3-7 Demonstration Problems Chapters 3 – 7 Road Runner Account Analysis Jeopardy Chapters 1-3 Case Study – Starting Your Own Business American Express: www.americanexpress.com/business American Business Women’s Association: www.abwa.org Case Study – Managing Your Business Accounting Equation: Business Basics Teacher’s Video Company Jeopardy Chapters 3-7

RANDOLPH TOWNSHIP SCHOOL DISTRICT
Accounting I
UNIT II: The Basic Accounting Cycle (Steps 6-9) and Banking Activities

ENDURING UNDERSTANDINGS		ESSENTIAL QUESTIONS
There are three main financial reports for small businesses: Income Statement, Statement of Changes in Owner's Equity and Balance Sheet.		<ul style="list-style-type: none"> Why must owners and managers, to determine financial strength and debt paying ability of a business, use ratio analysis?
Accrual basis accounting recognizes and matches revenue when earned with expenses when incurred, and is crucial to the year-end closing process.		<ul style="list-style-type: none"> In what ways is accrual basis accounting beneficial to the business versus cash basis accounting?
Internal and external cash controls prevent employee theft.		<ul style="list-style-type: none"> Why is it important for a business to protect cash?
KNOWLEDGE	SKILLS	NJCCCS
Students will know: The three financial statements used by a small business (Income Statement, Statement of Changes in Owner's Equity and the Balance Sheet). The contrast between accrual and cash basis accounting. Temporary accounts do not carry over to the next accounting period. The purpose of the Post-Closing Trial Balance. The internal and external controls used to protect cash. How to accurately record information on a check, check stub and a deposit slip.	Students will be able to: Differentiate between net income and net loss. Prepare an Income Statement. Calculate the Return on Sales Ratio. Develop a Statement of Changes in Owner's Equity. Evaluate changes in the owner's capital account. Create a Balance Sheet. Calculate the current and quick ratios. Differentiate between profitability and quick ratios. Apply the matching principle to business transactions. Recognize permanent and temporary accounts in the General Ledger. Explain the importance of the Income Summary account. Journalize and post all temporary accounts to the owner's capital account in the General Journal. Prepare a Post-Closing Trial Balance. Apply internal and external cash controls in a business to real life scenarios. Make sense of and explain the significance of an ABA number on a check.	8.1.12.F.1 9.1.12.B.1 9.1.12.F.1 9.2.12.A.6 9.2.12.B.1 9.2.12.B.2 9.2.12.D.1 9.2.12.E.1 9.2.12.E.4 9.4.12.D.4 9.4.12.D.5 9.4.12.D.17 9.4.12.D.23 9.4.12.F.4 9.4.12.F.15 9.4.12.F(1).1 9.4.12.F(1).4 M.9-12.A-SSE.1a ELA.W.9-10.1a ELA.W.11-12.1a ELA.W.9-10.4 ELA.W.11-12.4 ELA.W.9-10.6 ELA.W.11-12.6 ELA.W.9-10.7 ELA.W.11-12.7

<p>Unique signatures deter identity theft.</p> <p>The difference between void and stopped checks.</p> <p>Meaning of Non-Sufficient Funds (NSF) charges.</p> <p>The steps involved in reconciling a bank statement.</p> <p>Charges that appear on a bank statement.</p>	<p>Complete a check, check stub, and a deposit slip correctly. Differentiate between an endorsement and a restrictive endorsement.</p> <p>Design their own unique business signature.</p> <p>Void and stop a check. Journalize and post a stop payment on a check in the General Journal.</p> <p>Determine the ramifications of writing an NSF check. Journalize and post NSF checks in the General Journal.</p> <p>Reconcile a bank statement.</p> <p>Journalize and post entries relating to bank service charges. Explain the reason each bank charge is incurred.</p>	<p>ELA.SL.9-10.1a ELA.SL.11-12.1a ELA.SL.9-10.1b ELA.SL.11-12.1b ELA.SL.9-10.1c ELA.SL.11-12.1c ELA.SL.9-10.1d ELA.SL.11-12.1d</p>
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RANDOLPH TOWNSHIP SCHOOL DISTRICT
Curriculum Pacing Chart
Accounting I

SUGGESTED TIME ALLOTMENT	CONTENT-UNIT OF STUDY	SUPPLEMENTAL UNIT RESOURCES
10 weeks	Unit II- The Basic Accounting Cycle (Steps 6-9) and Banking Activities <ul style="list-style-type: none"> ○ Financial statements of a small business ○ Accrual basis of accounting ○ Year-end closing process ○ Cash controls ○ Banking activities 	Textbook Chapters 8-11 Working Papers Chapters 8-11 Demonstration Problems Chapters 8 – 11 Case Study – AccountFast Work Sheet Case Study – Preparing Financial Statements Case Study – Cash Control and Theft Roslyn School District Accounting Fraud: www.newsday.com/news/local/longisland/ny-roslyngallery Commerce Bank checking account application Local bank visit Identity Theft Faceoff – Interactive Online Game Signature Card Jeopardy Chapters 8-11

RANDOLPH TOWNSHIP SCHOOL DISTRICT

Accounting I

UNIT III: Accounting for a Payroll System

ENDURING UNDERSTANDINGS		ESSENTIAL QUESTIONS
Employees and employers are required to file government tax forms.		<ul style="list-style-type: none"> • Why does reporting correct information on tax forms matter? • Is it normal business practice to have discrepancies or is every business reporting completely correct information?
Businesses collect voluntary and involuntary deductions from an employee's payroll check.		<ul style="list-style-type: none"> • Why would a business collect and remit voluntary and involuntary deductions versus the employee paying them directly to the payees?
The direct out of pocket tax expenses paid by employers are FUTA, SUTA and FICA taxes.		<ul style="list-style-type: none"> • How are your tax dollars being spent by the government?
KNOWLEDGE	SKILLS	NJCCCS
<p>Students will know: The importance of a business maintaining accurate payroll records.</p> <p>The difference between salary, hourly wage, piece work, commission and overtime pay.</p> <p>Voluntary deductions are based upon options that an employer offers its employees.</p> <p>Involuntary deductions are required by law and employees have no say in these.</p> <p>Government expenditures of taxes that are collected from their paychecks.</p>	<p>Students will be able to: Complete forms 940, 941, W2, W3 and W4. Prepare a Federal Coupon form.</p> <p>Calculate the hours worked for an employee and complete time cards for hourly wage earners. Calculate gross earnings, commissions, piece rate and overtime for the various employee categories.</p> <p>Summarize and determine which voluntary deductions will meet their future lifestyle. Journalize entries for the employer's collection and payment of the voluntary deductions.</p> <p>Determine federal taxes for various individuals. Calculate FUTA, SUTA and FICA taxes for the employer Calculate NJ State Withholding and FICA taxes for the employee. Journalize entries for the employer's collection and payment of the involuntary deductions.</p> <p>Give examples of where their tax dollars are utilized.</p>	<p>9.1.12.A.1 9.2.12.A.9 9.2.12.A.12 9.2.12.F.1 9.4.12.D(3).3 9.4.12.D.4 9.4.12.D(4)5 9.4.12.D(5)8 9.4.12.D.23 9.4.12.F(1).1 9.4.12.F.4 9.4.12.F.15 M.9-12.A-SSE.1a ELA.W.9-10.1a ELA.W.11-12.1a ELA.W.9-10.4 ELA.W.11-12.4 ELA.W.9-10.6 ELA.W.11-12.6 ELA.W.9-10.7 ELA.W.11-12.7 ELA.SL.9-10.1a ELA.SL.11-12.1a ELA.SL.9-10.1b</p>

Businesses use a payroll register as proof of their total payroll for the period.	<p>Complete a payroll register.</p> <p>Prepare a payroll check.</p> <p>Journalize the payroll entry for a small business.</p> <p>Advise a client in need of a new payroll program on what criteria is necessary to manage a well-designed payroll system.</p>	<p>ELA.SL.11-12.1b</p> <p>ELA.SL.9-10.1c</p> <p>ELA.SL.11-12.1c</p> <p>ELA.SL.9-10.1d</p> <p>ELA.SL.11-12.1d</p>
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RANDOLPH TOWNSHIP SCHOOL DISTRICT
Curriculum Pacing Chart
Accounting I

SUGGESTED TIME ALLOTMENT	CONTENT-UNIT OF STUDY	SUPPLEMENTAL UNIT RESOURCES
4 weeks	Unit III– Accounting for a Payroll System <ul style="list-style-type: none"> ○ Payroll records and forms ○ Voluntary and involuntary deductions ○ Payroll Register 	Textbook Chapters 12-13 Working Papers Chapters 12-13 Demonstration Problems Chapters 12-13 Case Study – Employees, Employer’s and Payroll Current W-2 and W-4 forms Current Federal Tax chart Current NJ State Tax withholding calculation chart Tax Forms: http://www.irs.gov/individuals/index.html

RANDOLPH TOWNSHIP SCHOOL DISTRICT
Accounting I
UNIT IV: The Accounting Cycle for a Merchandising Corporation

ENDURING UNDERSTANDINGS		ESSENTIAL QUESTIONS
Merchandising businesses use Purchases and Sales accounts to record changes in Inventory.		<ul style="list-style-type: none"> What purpose does temporary account reporting serve in lieu of recording all sales and purchase transactions in the Inventory account?
Incentives are given to buyers and sellers for early payment of invoices.		<ul style="list-style-type: none"> In what ways does paying early benefit the buyer and the seller?
Debit Memos affect the buyer and Credit Memos affect the seller.		<ul style="list-style-type: none"> How do Debit and Credit Memos enable a business to track returns and allowances?
KNOWLEDGE	SKILLS	NJCCCS
<p>Students will know: Accounting theory for the utilization of the Purchases and Sales accounts.</p> <p>Classifications and debit and credit rules for accounts pertaining to a merchandising business.</p> <p>How to decipher credit terms for early payment on an invoice.</p> <p>Debit and Credit Memos are source documents issued for the return of a purchase or sale made by the business.</p>	<p>Students will be able to: Journalize merchandising transactions for a mid-size corporation. Predict business transactions based on prewritten journal entries. Analyze a Purchase Order. Summarize the Purchasing Process of a merchandising business.</p> <p>Differentiate between FOB Shipping and FOB Destination. Explain bank card fees charged to a business. Relate the business payment of Prepaid Insurance to insurance payments they will make in the future. Journalize transactions for shipping charges, bank card fees and prepaid insurance.</p> <p>Calculate cash discounts for early payment. Journalize transactions with cash discounts.</p> <p>Analyze Debit and Credit Memos to determine the business transaction. Journalize Debit and Credit Memos.</p>	8.1.12.F.1 9.1.12.A.1 9.1.12.B.1 9.2.12.F.1 9.4.12.D(3).3 9.4.12.D.4 9.4.12.D.5 9.4.12.F.15 9.4.12.F(1).1 9.4.12.F(1).4 M.9-12.A-SSE.1a ELA.W.9-10.1a ELA.W.11-12.1a ELA.W.9-10.4 ELA.W.11-12.4 ELA.W.9-10.6 ELA.W.11-12.6 ELA.W.9-10.7 ELA.W.11-12.7 ELA.SL.9-10.1a ELA.SL.11-12.1a ELA.SL.9-10.1b ELA.SL.11-12.1b ELA.SL.9-10.1c ELA.SL.11-12.1c ELA.SL.9-10.1d ELA.SL.11-12.1d

RANDOLPH TOWNSHIP SCHOOL DISTRICT
Curriculum Pacing Chart
Accounting I

SUGGESTED TIME ALLOTMENT	CONTENT-UNIT OF STUDY	SUPPLEMENTAL UNIT RESOURCES
5 weeks	Unit IV– The Accounting Cycle for a Merchandising Corporation <ul style="list-style-type: none"> ○ Purchases and Sales Accounts ○ Payments of Invoices ○ Debit and Credit Memos 	Textbook Chapters 14-15 Working Papers Chapters 14-15 Demonstration Problems Chapters 14-15 Create Your Own Merchandising Business Activity Classification of Accounts and Normal Balance Activity Jeopardy Chapters 12-14

RANDOLPH TOWNSHIP SCHOOL DISTRICT
Accounting I

APPENDIX A - RESOURCES

Textbook:

Glencoe Accounting-First Year Course

Authors: Guerrieri, Donald; Haber, F. Barry; Hoyt, William and Turner, Robert

ISBN: 0-07-868829-9

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Working papers:

Glencoe Accounting-First-Year Course Working Papers

Authors: Guerrieri, Donald; Haber, F. Barry; Hoyt, William and Turner, Robert

ISBN10:0-07-873987-3

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Technology:

- Spreadsheet software such as Excel
- Word processor software such as Word
- Presentation software such as PowerPoint
- HoverCam

RANDOLPH TOWNSHIP SCHOOL DISTRICT
Accounting I

APPENDIX B

ASSESSMENT:

- Quiz
- Test
- Case Studies
- Individual Projects
- Group Projects
- Homework
- Online Resources

RANDOLPH TOWNSHIP SCHOOL DISTRICT
Accounting I

APPENDIX C

Opportunities exist for interdisciplinary units with courses such as Personal Finance and Career Pathways and other business electives.

RANDOLPH TOWNSHIP SCHOOL DISTRICT
Accounting I

APPENDIX D

There are no prerequisites for this course.