| Program Name/Course Name: Finance/Advanced Accounting   |   |  |
|---|---|--|
| Lesson Title: Safety  | Overview/Annotation: Safety Rules for Business                  |  |
| Unit: Safety  |   |  |
| ·   | ommon safety procedures; prepare list of office safety concerns |  |
|   | · · · · · · · · · · · · · · · · · · ·                           |  |
| <u>Essential Questions</u> : Do I need to contact someone if I am working late? Do all offices have security personnel? Who do I notify if my computer or other equipment is not working properly? How does ergonomics affect productivity? |   |  |
| Time On Task: Days 1 - 3  | <b>Instructional Activities</b> :                               |  |
| CONT. C   | Discuss safety procedures; recognize security                   |  |
| CTE Content Standard: Equipment   |   |  |
| precautions; security; health concerns;   | preventive maintenance procedures for equipment.                |  |
| preventive maintanence  | Take the safety test.   |  |
| Material/Equip/Tech Resources: Sa   | nety  |  |
| handout, Internet   |   |  |
|   |   |  |
| Skills Involved:EmployabilityProblem-SolvingManagementHigher-order reasoning  |   |  |
| Work ethic  | Culminating Project:  |  |
| Teamwork  | Portfolio and Resume  |  |
| X Safety  | Totalio and respanse  |  |
| Integrated Academics:   |   |  |
| Mathematics   |   |  |
| Language  |   |  |
| Reading   |   |  |
| Science   | <b>Lesson Enhancement</b> : Review safety procedures as         |  |
| Social Studies  | needed throughout course.                                       |  |
| Embedded Credit   |   |  |
| Assessment/Strategies: Test   | Course/Program Credentials: Brainbench                          |  |
|   | Bookkeeping/MOS Certification                                   |  |
| Unit/Course/CTSO Activity:  | Provisions for Individual Differences:                          |  |
| FBLA is an integral part of this course.  | Accommodations and/or remediation for students with             |  |
| Students have the opportunity to participate  |   |  |
| various community service projects,   | Personalized Education Plans (PEP's or 504's) will be           |  |
| competition, fundraising, and   | followed. CTIP's are located in secure student folders.         |  |
| workshops/conferences.  |   |  |

| Program Name/Course Name: Finan  | ce/Advanced Accounting   |  |
|--|--|--|
|  | Overview/Annotation: Review math calculations using a 10-Key calculator  |  |
| Unit: Calculator   | •  |  |
| <b>Background/Preparation</b> : Review mat   | th calculations using the 10-key calculator  |  |
| <b>Essential Questions</b> : Why do I need to use the 10-key calculator? How will this skill help me in the future?  |  |  |
| Time On Task: Days 4 - 5   | Instructional Activities:  Complete math calculations worksheets to review   |  |
| <b>CTE Content Standard</b> : Review   | calculator techniques.   |  |
| Material/Equip/Tech Resources: Worksheets and Calculator   |  |  |
| Skills Involved:  _X_Employability  _Problem-Solving  _Management  _Higher-order reasoning   |  |  |
| Work ethicTeamworkSafety   | Culminating Project: Portfolio and Resume  |  |
| Integrated Academics:  _X_MathematicsLanguage _X_Reading   |  |  |
| ScienceSocial StudiesEmbedded Credit   | <b><u>Lesson Enhancement</u></b> : Review calculations as needed.  |  |
| Assessment/Strategies: Worksheets.   | Course/Program Credentials: Brainbench Bookkeeping/MOS Certification   |  |
| Unit/Course/CTSO Activity: FBLA is an integral part of this course. Students have the opportunity to participat various community service projects, competition, fundraising, and workshops/conferences. | Provisions for Individual Differences: Accommodations and/or remediation for students with Individualized Educational Plans (IEP's) or Personalized Education Plans (PEP's or 504's) will be followed. CTIP's are located in secure student folders. |  |

| Program Name/Course Name: Finance/Advanced Accounting  |   |  |
|--|---|--|
| Lesson Title: Recording Departmental Purchases and Cash Payments Unit: Purchases and Cash Payments   | Overview/Annotation: Discuss departments in a corporation and how they operate separately and as a part of a corporation as a whole   |  |
| Background/Preparation: Review jour  | urnal entries and posting to a ledger   |  |
| -  |   |  |
| <b>Essential Questions</b> : What is departmental accounting and how does it relate to the corporation?  |   |  |
| Time On Task: Days 6 - 16  | Instructional Activities:  Read and discuss departmental accounting sections and  |  |
| <b>CTE Content Standard</b> : Review   | review how to journalize and post transactions.  Complete Work Together problems and Application  |  |
| Material/Equip/Tech Resources:   | Problems. Take the Chapter test.  |  |
| Textbook, workbook, calculator, compute  | er  |  |
|  |   |  |
| Skills Involved: Employability _X_Problem-SolvingManagement _X_Higher-order reasoning  |   |  |
| Work ethic   | Culminating Project:  |  |
| Teamwork   | Portfolio and Resume  |  |
| Safety   |   |  |
| Integrated Academics:  |   |  |
| _X_Mathematics   |   |  |
| X Language X Reading   |   |  |
| Science  | Lesson Enhancement: Review journalizing and   |  |
| Social Studies   | posting as necessary. Review calculating sales tax.   |  |
| Embedded Credit  |   |  |
| Assessment/Strategies: Chapter Prob  |   |  |
| and Chapter Test   | Bookkeeping/MOS Certification   |  |
| Unit/Course/CTSO Activity: FBLA is an integral part of this course. Students have the opportunity to participal various community service projects, competition, fundraising, and workshops/conferences. | Provisions for Individual Differences:  Accommodations and/or remediation for students with Individualized Educational Plans (IEP's) or Personalized Education Plans (PEP's or 504's) will be followed. CTIP's are located in secure student folders. |  |

| Program Name/Course Name: Finance/Advanced Accounting   |  |  |
|---|--|--|
| Departmental Sales and Cash Receipts Unit: Sales and Cash Receipts  | <b>Dverview/Annotation:</b> Journalize and post sales on account nd cash receipts  |  |
| <b>Background/Preparation</b> : Review journ  | nal entries for sales and cash receipts  |  |
| Essential Questions: How do you calculate sales discounts and determine sales returns and allowances? What is a credit memorandum?  |  |  |
| Time On Task: Days 17 - 27  | Instructional Activities:  Read and discuss the chapter section on sales on  |  |
| CTE Content Standard: Review  Material/Equip/Tech Resources: Textbook, workbook, calculator, computer   | account, sales returns and allowances and cash receipts.  Define the accounting terms related to sales and cash receipts.  Complete Work Together problems and Application Problems. Take the Chapter Test.  |  |
| Skills Involved: EmployabilityX_Problem-SolvingManagementX_Higher-order reasoning Work ethic  | Culminating Project:   |  |
| Teamwork<br>Safety  | Portfolio and Resume   |  |
| Integrated Academics:  X_Mathematics X_Language X_Reading   |  |  |
| ScienceSocial StudiesEmbedded Credit  | Lesson Enhancement: Review calculating discounts and sales tax   |  |
| Assessment/Strategies: Chapter proble and Chapter Test  | ems Course/Program Credentials: Brainbench Bookkeeping/MOS Certification   |  |
| Unit/Course/CTSO Activity:  FBLA is an integral part of this course.  Students have the opportunity to participate various community service projects, competition, fundraising, and workshops/conferences. | Provisions for Individual Differences: Accommodations and/or remediation for students with Individualized Educational Plans (IEP's) or Personalized Education Plans (PEP's or 504's) will be followed. CTIP's are located in secure student folders. |  |

| Program Name/Course Name: Finance/Advanced Accounting                      |  |  |
|--|--|--|
|  | verview/Annotation: Discuss payroll records and payroll  |  |
|  | r a departmentalized corporation   |  |
| Unit: Corporate Payroll  |  |  |
| <b>Background/Preparation</b> : Discuss payroll commission rates and sales |  |  |
| -  | ive commission on sales in a corporation? How do you   |  |
| compute commission?  |  |  |
| Time On Task: Days 28 - 38   | Instructional Activities: Define terms in accounting related to payroll for a                        |  |
| CTE Content Standard: Review   | departmentalized corporation. Read and discuss sections on commissions and sales for the department. |  |
| Material/Equip/Tech Resources:   | Complete the Work Together problems and Application  |  |
| Textbook, workbook, calculator, computer                                   | Problems in the chapter. Take the Chapter Test.  |  |
|  |  |  |
| Skills Involved:   |  |  |
| X_Employability  |  |  |
| X Problem-Solving  |  |  |
| Management   |  |  |
| _X_Higher-order reasoning  | Culminating Project.   |  |
| Work ethic   | Culminating Project: Portfolio and Resume  |  |
| Teamwork<br>Safety   | Fortiono and Resume  |  |
| Integrated Academics:  |  |  |
| X Mathematics  |  |  |
| X Language   |  |  |
| X_Reading  |  |  |
| Science  | Lesson Enhancement: Review calculations as   |  |
| Social Studies   | necessary and journal entries.   |  |
| Embedded Credit  |  |  |
| Assessment/Strategies: Chapter problem                                     |  |  |
| and Chapter test.  | Bookkeeping/MOS Certification  |  |
| Unit/Course/CTSO Activity:   | Provisions for Individual Differences:   |  |
| FBLA is an integral part of this course.                                   | Accommodations and/or remediation for students with  |  |
| Students have the opportunity to participate                               | ` ′  |  |
| various community service projects,  | Personalized Education Plans (PEP's or 504's) will be  |  |
| competition, fundraising, and workshops/conferences.                       | followed. CTIP's are located in secure student folders.  |  |
| workshops/conferences.   |  |  |

| Program Name/Course Name: Finance/Advanced Accounting   |  |  |
|---|--|--|
| <b><u>Lesson Title</u></b> : Financial Reporting for  | Overview/Annotation: Financial Statements for a  |  |
| a Departmentalized Business   | Corporation  |  |
| Unit: Financial Statements  |  |  |
| Background/Preparation: Review parts of the Financial Statements—Income and Balance Sheet   |  |  |
| <b>Essential Questions</b> : Who sees the financial statements of a corporation? Where does the information come from?  |  |  |
| Time On Task: Days 39 - 54  | Instructional Activities:  |  |
| CTE Content Standard: 11  | Define terms related to financial statements. Read and discuss the chapter sections on each type of financial statement for a corporation. |  |
| Material/Equip/Tech Resources: Texbook, workbook, calculator, compute   | Complete the Work Together and Application Problems. Complete one Automated Accounting Problem from the chapter. Take the Chapter test.    |  |
| Skills Involved: Employability _X_Problem-SolvingManagement _X_Higher-order reasoning   |  |  |
| Work ethic  | Culminating Project:   |  |
| Teamwork  | Portfolio and Resume   |  |
| Safety  |  |  |
| Integrated Academics:  X Mathematics X Language X Reading   |  |  |
| Science   | <b>Lesson Enhancement</b> : Review how to create a   |  |
| Social Studies  | worksheet for a business. Explain parts of the   |  |
| Embedded Credit   | worksheet as needed.   |  |
| Assessment/Strategies: Chapter proland Chapter test.  | blems Course/Program Credentials: Brainbench Bookkeeping/MOS Certification   |  |
| Unit/Course/CTSO Activity:  | <b>Provisions for Individual Differences:</b>  |  |
| FBLA is an integral part of this course. Students have the opportunity to participal various community service projects, competition, fundraising, and workshops/conferences. | Accommodations and/or remediation for students with  |  |

| Program Name/Course Name: Finance/Advanced Accounting  |  |  |
|--|--|--|
| Lesson Title: Automated Accounting—Reinforcement Activity 1 Unit: Reinforcement Activity 1   | Overview/Annotation: Journalize transactions, post to the ledger, prepare a trial balance, record adjustments on the worksheet, prepare financial statements, journalize adjusting and closing entries, prepare post-closing trial balance |  |
| Background/Preparation: Review all   | parts of the accounting cycle  |  |
| <b>Essential Questions</b> : What are all of the different documents that will be completed for an entire accounting cycle?  |  |  |
| Time On Task: Days 55 - 65   | Instructional Activities:  Complete the Reinforcement Activity 1 using the   |  |
| CTE Content Standard: Review and   |  |  |
| Material/Equip/Tech Resources: Textbook, workbook, calculator, compute   |  |  |
| Skills Involved:Employability _X_Problem-SolvingManagement _X_Higher-order reasoning   |  |  |
| Work ethic Teamwork Safety  Integrated Academics: X Mathematics X Language X Reading   | Culminating Project: Portfolio and Resume  |  |
| ScienceSocial StudiesEmbedded Credit   | Lesson Enhancement: Review documents and procedures as needed.   |  |
| Assessment/Strategies: Reinforceme Activity 1  | nt Course/Program Credentials: Brainbench Bookkeeping/MOS Certification  |  |
| Unit/Course/CTSO Activity: FBLA is an integral part of this course. Students have the opportunity to participal various community service projects, competition, fundraising, and workshops/conferences. | Accommodations and/or remediation for students with Individualized Educational Plans (IEP's) or Personalized Education Plans (PEP's or 504's) will be followed. CTIP's are located in secure student folders.                              |  |