

	August	September	October	November	December	January	February	March	April	May
<b>Content</b>	Introduction to Accounting		Accounting Cycle for a Merchandising Business							
	The Basic Accounting Cycle									
	<b>Standards: 1</b>	<b>Standards: 1 &amp; 3</b>	<b>Standards: 1 &amp; 3</b>	<b>Standards: 1 &amp; 3</b>	<b>Standards: 1 &amp; 3</b>	<b>Standards: 1 &amp; 3</b>	<b>Standards: 1 &amp; 3</b>	<b>Standards: 1, 2, &amp; 3</b>	<b>Standards: 1, 2, &amp; 3</b>	<b>Standards: 1, 2, &amp; 3</b>
<b>Essential Questions</b>	<ol style="list-style-type: none"> <li>1. What role does accounting play in a private enterprise economy?</li> <li>2. Why is the basic accounting equation considered the backbone of accounting?</li> </ol>	<ol style="list-style-type: none"> <li>1. Why is it important to analyze all transactions?</li> <li>2. How do transactions affect assets, liabilities, and owner's equity?</li> </ol>	<ol style="list-style-type: none"> <li>1. What is the relationship of revenue, expenses, and withdrawals to Owner's Capital?</li> <li>2. How do transactions affect revenue, expenses, &amp; withdrawals?</li> </ol>	<ol style="list-style-type: none"> <li>1. What is the process for recording transactions in a general journal?</li> <li>2. Why is posting to the general ledger a necessary component of the accounting cycle?</li> </ol>	<ol style="list-style-type: none"> <li>1. Why is it important to prepare a work sheet before preparing the various financial statements?</li> <li>2. Why are financial statements important to make informed business decisions?</li> </ol>	<ol style="list-style-type: none"> <li>1. Why are closing entries necessary to update temporary accounts?</li> <li>2. Why are cash control and banking activities important aspects of accounting?</li> </ol>	<ol style="list-style-type: none"> <li>1. What are the differences between various businesses (service, merchandising, corporate,...etc.)</li> <li>2. When would special journals be used in accounting?</li> </ol>	<ol style="list-style-type: none"> <li>1. What is the purpose of having subsidiary ledgers?</li> <li>2. How is the process of using special journals different from using just a general journal?</li> </ol>	<ol style="list-style-type: none"> <li>1. Why are adjusting entries to be used with special journals?</li> <li>2. What additional financial statements are to be prepared when using special journals, and why?</li> </ol>	<ol style="list-style-type: none"> <li>1. How can accounting principals be applied?</li> </ol>
<b>Skills Students Will:</b>	<ul style="list-style-type: none"> <li>➤ Understand Accounting Vocabulary</li> <li>➤ Knowledge of Accounting in a Private Enterprise Economy</li> <li>➤ Explore Business Transactions</li> <li>➤ Understand the Basic Accounting Equation</li> </ul>	<ul style="list-style-type: none"> <li>➤ Explore Assets</li> <li>➤ Explore Liabilities</li> <li>➤ Explore Owner's Equity</li> <li>➤ Analyze Transactions</li> <li>➤ Explore Revenue</li> <li>➤ Explore Expenses</li> <li>➤ Explore Withdrawals</li> <li>➤ Record Transactions in a General Journal</li> </ul>	<ul style="list-style-type: none"> <li>➤ Working with General Ledger Accounts</li> <li>➤ Understanding the Posting Process</li> <li>➤ Complete Application Activity # 1</li> </ul>	<ul style="list-style-type: none"> <li>➤ Prepare a Six-Column Work Sheet</li> <li>➤ Prepare an Income Statement</li> <li>➤ Prepare a Statement of Changes in Owner's Equity</li> <li>➤ Prepare a Balance Sheet</li> <li>➤ Interpret Financial Statements for a Sole Proprietorship</li> </ul>	<ul style="list-style-type: none"> <li>➤ Journalize Closing Entries</li> <li>➤ Post Closing Entries</li> <li>➤ Prepare a Post-Closing Trial Balance</li> <li>➤ Work with Checking Accounts</li> <li>➤ Understand Cash Controls</li> <li>➤ Understand various Banking Activities</li> <li>➤ Complete simulation Eddie Ortega, DJ</li> </ul>	<ul style="list-style-type: none"> <li>➤ Explore use of Special Journals</li> <li>➤ Understand Accounting for Sales on Account</li> <li>➤ Understand Accounting for Cash Receipts</li> </ul>	<ul style="list-style-type: none"> <li>➤ Understand Accounting for Purchases on Account</li> <li>➤ Understand Accounting for Cash Payments</li> <li>➤ Record General Journal Transactions</li> </ul>	<ul style="list-style-type: none"> <li>➤ Prepare a Ten-Column Work Sheet</li> <li>➤ Prepare an Income Statement</li> <li>➤ Prepare a Statement of Retained Earnings</li> <li>➤ Prepare a Balance Sheet</li> <li>➤ Interpret Financial Statements for a Merchandising Business</li> </ul>	<ul style="list-style-type: none"> <li>➤ Journalize Adjusting Entries</li> <li>➤ Journalize Closing Entries</li> <li>➤ Post Adjusting Entries</li> <li>➤ Post Closing Entries</li> <li>➤ Prepare a Post Closing Trial Balance</li> </ul>	<ul style="list-style-type: none"> <li>➤ Complete Simulation Zenith Global Imports</li> <li>➤ Apply Accounting Principals using the simulation</li> </ul>
<b>Assessment</b>	<b>Teacher Observations, Daily Assignments, Simulations, Collaborative Work, and Tests (Both Objective &amp; Performance Based)</b>									

Teacher: Brandy Stark

Subject: Accounting I

	August	September	October	November	December	January	February	March	April	May
<b>Content</b>	Accounting for a Merchandising Business Organized as a Corporation – Adjustments and Valuation Chapters 17-24					Departmentalized Accounting, Accounting Adjustments and Valuation, General Accounting Adjustments				
	Standards: 1	Standards: 1 & 3	Standards: 1 & 3	Standards: 1 & 3	Standards: 1 & 3	Standards: 1 & 3	Standards: 1 & 3	Standards: 1, 2, & 3	Standards: 1, 2, & 3	Standards: 1, 2, & 3
<b>Essential Questions</b>										
<b>Skills</b> <b>Students Will:</b>	<ul style="list-style-type: none"> <li>➢ Identify accounting concepts and practices related to uncollectible accounts</li> <li>➢ Calculate, journalize, and post estimated uncollectible accounts expense</li> <li>➢ Define accounting terms related to uncollectible accounts</li> <li>➢ Identify accounting concepts and practices related to uncollectible accounts</li> <li>➢ Journalize and post entries related to writing off and collecting uncollectible accounts receivable</li> <li>➢ Define accounting terms related to plant assets and property tax expense, depreciation, inventory</li> <li>➢ Identify accounting concepts and practices related to accounting for plant assets and property tax expense</li> <li>➢ Record the buying of a plant asset and the paying of property tax</li> <li>➢ Identify accounting concepts and practices related to depreciation</li> </ul>	<ul style="list-style-type: none"> <li>➢ Calculate depreciation expense and book value using the straight-line method of depreciation</li> <li>➢ Identify accounting concepts and practices related to accounting for plant assets and depreciation</li> <li>➢ Prepare plant asset records and journalize annual depreciation expense</li> <li>➢ Record entries related to disposing of plant assets</li> <li>➢ Calculate depreciation expense using the double declining-balance method of depreciation</li> <li>➢ Identify accounting concepts and practices related to inventory</li> <li>➢ Prepare a stock record</li> <li>➢ Determine the cost of merchandise inventory using the fifo, lifo, and weighted-average inventory costing methods</li> <li>➢ Estimate the cost of merchandise inventory using the gross profit method of estimating inventory</li> </ul>	<ul style="list-style-type: none"> <li>➢ Define accounting terms related to notes and interest, accrued revenue, accrued expenses</li> <li>➢ Identify accounting concepts and practices related to notes and interest, accrued revenue, accrued expenses</li> <li>➢ Calculate interest and maturity dates for notes</li> <li>➢ Analyze and record transactions for notes payable</li> <li>➢ Analyze and record transactions for notes receivable</li> <li>➢ Record adjusting, closing, and reversing entries for accrued interest revenue and accrued expenses</li> </ul>	<ul style="list-style-type: none"> <li>➢ Identify accounting concepts and practices related to financial statements and end-of-fiscal-period entries for a merchandising business organized as a corporation</li> <li>➢ Plan end-of-fiscal-period adjustments for a merchandising business organized as a corporation</li> <li>➢ Calculate federal income tax, plan an adjustment for federal income tax expense, and complete a work sheet</li> <li>➢ Prepare and analyze an income statement for a merchandising business organized as a corporation</li> <li>➢ Prepare a statement of stockholders' equity</li> <li>➢ Prepare and analyze a balance sheet</li> <li>➢ Record adjusting, closing, and reversing entries</li> <li>➢ Define accounting terms related to forming a partnership</li> <li>➢ Identify accounting concepts and practices related to forming a partnership</li> <li>➢ Journalize entries related to forming a partnership</li> </ul>	<ul style="list-style-type: none"> <li>➢ Define accounting terms related to distributing the earnings of a partnership, dissolving a partnership, international sales</li> <li>➢ Identify accounting concepts and practices related to distributing the earnings of a partnership, dissolving a partnership, international sales, Internet sales</li> <li>➢ Calculate the distribution of partnership earnings</li> <li>➢ Prepare a distribution of net income statement</li> <li>➢ Prepare and owners' equity statement</li> <li>➢ Journalize entries related to dissolving a partnership</li> <li>➢ Record transactions for international sales, Internet sales</li> </ul>	<ul style="list-style-type: none"> <li>➢ Define accounting terms related to departmental purchases and cash payments</li> <li>➢ Identify accounting concepts and practices related to departmental purchases and cash payments</li> <li>➢ Journalize and post departmental purchases and cash payments</li> <li>➢ Define terms related to departmental sales, cash receipts</li> <li>➢ Identify concepts and practices related to departmental sales, cash receipts</li> <li>➢ Journalize and post departmental sales on account and sales returns and allowances, cash receipts</li> </ul>	<ul style="list-style-type: none"> <li>➢ Define terms related to a departmental payroll system, departmentalized merchandising business, financial reporting for a departmentalized merchandising business</li> <li>➢ Identify concepts and practices related to a departmental payroll system, to cost accounting for a departmentalized merchandising business, financial reporting</li> <li>➢ Prepare a commissions record and calculate commission on net sales</li> <li>➢ Complete payroll records</li> <li>➢ Journalize payroll transactions</li> <li>➢ Distinguish between direct and indirect expenses</li> <li>➢ Prepare an interim departmental statement of gross profit</li> <li>➢ Analyze financial statements using selected component percentages</li> <li>➢ Prepare a worksheet</li> <li>➢ Prepare financial statements</li> <li>➢ Complete end-of-period work</li> </ul>	<ul style="list-style-type: none"> <li>➢ Define accounting terms related to a voucher system, planning and costing inventory</li> <li>➢ Identifying concepts and practices related to a voucher system, planning, counting, and costing inventory</li> <li>➢ Prepare a voucher</li> <li>➢ Journalize data from vouchers in a voucher register</li> <li>➢ Journalize voucher payment transactions in a check register</li> <li>➢ Journalize purchases returns and allowances and payroll transactions in a voucher system</li> <li>➢ Describe the nature of a merchandise inventory</li> <li>➢ Determine the cost of merchandise inventory using selected costing methods</li> <li>➢ Estimate the cost of merchandise inventory using selected estimating methods</li> <li>➢ Calculate merchandise inventory turn-over ratio and average number of days' sales in merchandise inventory</li> </ul>	<ul style="list-style-type: none"> <li>➢ Define accounting terms related to uncollectible accounts receivable, plant assets and depreciation</li> <li>➢ Identify concepts and practices related to uncollectible accounts receivable using the direct write-off method, allowance method, plant assets and depreciation</li> <li>➢ Calculate and record estimated uncollectible accounts expense using the direct write-off method, allowance method</li> <li>➢ Calculate and analyze accounts receivable turnover ratios</li> <li>➢ Journalize entries for buying plant assets</li> <li>➢ Calculate and record depreciation expense for a plant asset using straight-line depreciation</li> <li>➢ Journalizing entries disposing of plant assets</li> <li>➢ Calculate depreciation expense using other methods</li> </ul>	<ul style="list-style-type: none"> <li>➢ Define accounting terms related to notes payable, prepaid expenses, accrued expenses, notes receivable, unearned and accrued expenses</li> <li>➢ Identify concepts and practices related to notes payable, prepaid expenses, accrued expenses, notes receivable, unearned and accrued expenses</li> <li>➢ Journalize transactions for notes payable, notes receivable</li> <li>➢ Journalize adjusting and reversing entries for prepaid expenses, accrued expenses, unearned and accrued expenses</li> </ul>
<b>Assessment</b>	Teacher Observations, Daily Assignments, Simulations, Collaborative Work, and Tests (Both Objective & Performance Based)									

Teacher: Brandy Stark

Subject: Accounting II

	August	September	October	November	December	January	February	March	April	May		
<b>Content</b>	The learner will develop a touch-method operation of the ten-key numeric keypad calculators.	<b>Preparing for Work</b>		<b>Working on the Job</b>		<b>Preparing for Work</b>		<b>Success Skills</b>		<b>Managing Your Money</b>		<b>Independent Living</b>
<b>Essential question</b>	Where and why would I ever need to know how to use a ten-key adding machine?											
<b>Skills</b>	<p>The students will:</p> <ul style="list-style-type: none"> <li>❖ Develop a concept of home-row, understand the various reaches for the number keys and function keys.</li> <li>❖ Utilize the decimal selector key, rounding key, item key, percent key, grand total key, print selector, and memory keys.</li> <li>❖ Organize their workspace to create a proper ergonomic workspace.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Learn about the role work plays in people's lives</li> <li>❖ Discover how work experience education can benefit them as they begin their careers</li> <li>❖ Examine different types of work histories</li> <li>❖ Discover that there are many routes to a permanent, satisfying job</li> <li>❖ Be encouraged to clarify their job goals</li> <li>❖ Learn how to develop a personal data sheet, how to prepare a resume, and how to fill out a job application form</li> <li>❖ Learn what to do before, during, and after a job interview</li> <li>❖ Learn how to respond to a job offer</li> </ul>	→	<ul style="list-style-type: none"> <li>❖ Tells students what to expect during their first day at work</li> <li>❖ Tells that they need to learn how their company is organized and what its written rules and policies are. Understand its unwritten rules</li> <li>❖ Gives students guidelines on working with their supervisors and filling out Form W-4</li> <li>❖ Explains what employers expect of their employees in terms of job performance, work habits, and attitudes</li> <li>❖ Discusses the purpose and procedures for performance evaluations</li> <li>❖ Explains standards set by law for child labor, wages and hours, and equal pay. Discusses equal employment opportunity legislation and affirmative action</li> <li>❖ Profiles OSHA's role in the workplace and offers safety guidelines for new worker. Lists steps for resolving problems and provides contact information for federal agencies that handle worker complaints</li> </ul>	<ul style="list-style-type: none"> <li>❖ Defines human relations and discusses ways to get along with supervisors and coworkers. Explains how employees can help a business get and keep customers</li> <li>❖ Provides guidelines for working effectively in a group</li> <li>❖ Describes the different forms that job earnings may take, such as wages, salaries, and tips. Explains typical paycheck deductions.</li> <li>❖ Discusses raises</li> <li>❖ Advises the most common reasons for changing jobs and explains steps to take when voluntarily leaving a job</li> <li>❖ Offers advice on personal hygiene, grooming, and posture appropriate for work</li> <li>❖ Gives recommendations on choosing clothes for work and caring for them properly</li> <li>❖ Presents a simple five-step process for making decisions. Shown how to use the Occupational Outlook Handbook and other sources of career information</li> </ul>	<ul style="list-style-type: none"> <li>❖ Describes factors that influence decision making; decision-making style, willingness to accept responsibility for making decision and carrying them out, previous decisions, environment and experience, and real-world restrictions</li> <li>❖ Learn how to gather information about their interests, aptitudes, and work values in order to make a satisfying occupational decision</li> <li>❖ Advises students on how to make an occupational decision if their interests, aptitudes, and work values seem to point in different directions. Discusses how hobbies, sports, and other activities can be a way to express themselves outside the job</li> <li>❖ Explains the SOC and SIC classification systems. Describes employment trends in industries and occupations</li> <li>❖ Shows students how to use the Occupational Outlook Handbook and other sources of career information</li> </ul>	<ul style="list-style-type: none"> <li>❖ Identifies common causes of poor listening, provides guidelines for good listening, and teaches the requirements of effective speaking. Concludes with a discussion of telephone skills and voice mail</li> <li>❖ Identifies way to improve reading skills and teaches students to correctly use different forms of written business communication</li> <li>❖ Reviews basic math skills used at work</li> <li>❖ Reviews basic measurement skills used at work</li> <li>❖ Describes the nature of accidents and offers rules for personal safety. Lists steps to take in natural disasters</li> <li>❖ Provides an overview of government and private organizations that are devoted to safety</li> <li>❖ Describes six types of leadership skills and introduces career and technical student organizations</li> <li>❖ Explains the basics of parliamentary procedure</li> </ul>	<ul style="list-style-type: none"> <li>❖ Encourages students to acquire computer skills, particularly keyboarding skills. Provides a basic explanation of how computers work</li> <li>❖ Describes various types of computer hardware, system software, and popular application software</li> <li>❖ Introduces the Internet and outlines its most common uses. Predicts ways in which computers will impact work in the future</li> <li>❖ Lists contributions that small business makes to society. Describes advantages and disadvantages of self-employment and concludes with a case study</li> <li>❖ Advises potential entrepreneurs to evaluate their strengths and weaknesses and to use knowledge, experience, and research in making a choice</li> <li>❖ Discusses production, the circular flow of economic activities, supply and demand, and different economic issues</li> <li>❖ Lists characteristics of free enterprise and requirements for economic growth. Explains the cyclical nature of a free enterprise economy and defines inflation</li> </ul>	<ul style="list-style-type: none"> <li>❖ Learn that consuming involves making choices, buying wisely, and using goods and services properly</li> <li>❖ Explains the function of advertising, different advertising techniques, and sales traps</li> <li>❖ Describes rights and responsibilities of consumers and tells students how to resolve consumer problems</li> <li>❖ Profiles the four major types of financial institutions and discusses electronic banking</li> <li>❖ Describes different types of checking accounts. Tells students how to open an account and how to perform common transactions</li> <li>❖ Explains loan and sales credit and shows students how to calculate the cost of credit</li> <li>❖ Identify spending patterns and develop and use a budget</li> <li>❖ Discusses the importance of setting aside a portion of income for savings and describes various savings options. Tells students how to compute interest rates</li> <li>❖ Explains several different types of investments</li> <li>❖ Explains the basic idea of insurance. Describes the two basic types of health insurance and disability insurance</li> <li>❖ Discusses term and cash value insurance, as well as home and renter's insurance</li> <li>❖ Sets out the six types of auto insurance coverage, identifies factors that influence the cost of auto insurance, and introduces no-fault insurance</li> <li>❖ Gives an overview of the purpose of taxes and explains the major types</li> <li>❖ Shows students how to figure their income tax and complete a form 1040EZ</li> <li>❖ Introduces the six major federal and state social insurance programs. Explains who is eligible for Social Security and how the system is financed</li> <li>❖ Demonstrates the need to save money for retirement to supplement Social Security. Profiles traditional IRAs and Roth accounts</li> </ul>	<ul style="list-style-type: none"> <li>❖ Explains the role of law in society. Distinguishes between civil and public law and describes the general process by which laws are enforced</li> <li>❖ Sets forth the structure and function of state and federal courts. Explains how civil cases are resolved</li> <li>❖ Offers advice on determining if you need a lawyer, selecting one, and what to expect in terms of fees. Introduces small claims court</li> <li>❖ Identifies different types of housing and discusses the advantages and disadvantages of renting and buying</li> <li>❖ Lists factors to consider in apartment hunting, summarizes items typically included in a lease, and explains rights and responsibilities of landlords and tenants</li> <li>❖ Presents the Food Guide Pyramid as a tool for meeting nutrition needs. Discusses ways of gaining and losing weight</li> <li>❖ Explains causes of stress and suggests three ways to reduce and eliminate it. Lists important benefits of physical fitness and makes recommendations for exercise</li> <li>❖ Explains the responsibilities of citizenship, procedures for registering to vote, and how to cast a ballot. Emphasizes the importance of voting</li> <li>❖ Lists sources of factual information on candidates and issues. Offers guidelines on distinguishing fact from rumor, opinion, prejudice, allegation, bias, and propaganda</li> <li>❖ Explains why almost every worker will need some education or training beyond high school. Describes six common types of education and training</li> <li>❖ Provides sources of information regarding education and training and financial aid</li> </ul>		
<b>Assessment</b>	Rubrics, Teacher Observations, Daily Assignments, Simulations, Collaborative Work, and Tests (Both Objective & Performance Based). Take part in a formal dining experience and with appropriate conduct. Take part in a simulated interview with an adult interviewer.											

Teacher: Brandy Stark

Subject: Professional Development

August      September      October      November      December      January      February      March      April      May

**Content**

Introduction to Spanish, French, and Latin (Level I) using the Rosetta Stone Program

Introduction to Spanish, French, and Latin (Level I) using the Rosetta Stone Program

**Essential question**

--Why do I need to learn another language?	--Why do I need to learn another language?	--Why do I need to learn another language?	--Why do I need to learn another language?	--Why do I need to learn another language?
--How do I read in another language?	--How do I read in another language?	--How do I read in another language?	--How do I read in another language?	--How do I read in another language?
--How do I write in another language?	--How do I write in another language?	--How do I write in another language?	--How do I write in another language?	--How do I write in another language?
--How do I speak in another language	--How do I speak in another language	--How do I speak in another language	--How do I speak in another language	--How do I speak in another language
--How do I understand another language?	--How do I understand another language?	--How do I understand another language?	--How do I understand another language?	--How do I understand another language?
Students will:	Students will:	Students will:	Students will:	Students will:
--Speak in their chosen language	--Speak in their chosen language	--Speak in their chosen language	--Speak in their chosen language	--Speak in their chosen language
--Write in their chosen language	--Write in their chosen language	--Write in their chosen language	--Write in their chosen language	--Write in their chosen language
--Read in their chosen language	--Read in their chosen language	--Read in their chosen language	--Read in their chosen language	--Read in their chosen language
--Use grammar techniques to complete sentences	--Use grammar techniques to complete sentences	--Use grammar techniques to complete sentences	--Use grammar techniques to complete sentences	--Use grammar techniques to complete sentences
--Listen to their chosen language	--Listen to their chosen language	--Listen to their chosen language	--Listen to their chosen language	--Listen to their chosen language
--Match appropriate words with pictures in their chosen language	--Match appropriate words with pictures in their chosen language	--Match appropriate words with pictures in their chosen language	--Match appropriate words with pictures in their chosen language	--Match appropriate words with pictures in their chosen language
--Complete Level I with 85% proficiency	--Complete Level I with 85% proficiency	--Complete Level I with 85% proficiency	--Complete Level I with 85% proficiency	--Complete Level I with 85% proficiency

**Skills**

**Assessment**

The program provides assessments at regular intervals that the students are required to pass with 85% proficiency.

Teacher: Brandy Stark

Subject: World Languages (Rosetta Stone)