COURSE TITLE: Accounting

Course Description:
Accounting is designed to help students understand the basic principles of the accounting cycle. Whether students aspire to be future business owners or work in finance with other companies, accounting skills are fundamental to success and applicable in many different fields. This course provides a comprehensive introduction to basic financial accounting, including analyzing and recording business transactions, preparing and interpreting financial statements, demonstrating generally-accepted accounting principles, and performing banking and payroll activities. Additionally, students receive exposure to the ethical considerations that accounting professionals must face and the standards of practice governing their work.

Potential Certifications/Credentials:
# Course Scope and Sequence

<table>
<thead>
<tr>
<th>Unit #</th>
<th>Unit Title</th>
<th>Estimated Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Foundational Standards</td>
<td></td>
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<tr>
<td>2</td>
<td>Accounting Procedures</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Ethics</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Payroll and Tax Preparation</td>
<td></td>
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<tr>
<td>5</td>
<td>Leadership</td>
<td></td>
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<tr>
<td>6</td>
<td>Career Opportunities</td>
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</table>
Unit Plans of Instruction

Foundational Standards

Supporting - will be taught throughout the course as needed for the unit.

F1. Incorporate safety procedures in handling, operating, and maintaining tools and machinery; handling materials; utilizing personal protective equipment; maintaining a safe work area; and handling hazardous materials and forces.

F2. Demonstrate effective workplace and employability skills, including communication, awareness of diversity, positive work ethic, problem-solving, time management, and teamwork.

F3. Explore the range of careers available in the field and investigate their educational requirements, and demonstrate job-seeking skills including resume-writing and interviewing.

F4. Advocate and practice safe, legal, responsible, and ethical use of information and technology tools specific to the industry pathway.

F5. Participate in a Career and Technical Student Organization (CTSO) to increase knowledge and skills and to enhance leadership and teamwork.

F6. Discuss and demonstrate ways to value diversity.
Unit 2 Title: Accounting Procedures

Content Standards
1. Explain the nature and scope of accounting theory.
   1a. Gather, evaluate, and share information about technology and information privacy issues regarding accounting.
   1b. Explain the purposes of accounting and identify who uses accounting data.

2. Apply basic accounting equation elements (assets, liability, and owner’s equity) to accounting transactions.
   2a. Use T-accounts to illustrate effects of debits and credits on transaction accounts.
   2b. Identify account balances (debit or credit) for transaction accounts.

3. Compare and contrast the accounting cycle for a merchandising operation and a service business.
   3a. Apply each step of the accounting cycle to prepare appropriate reports for service and merchandising business transactions, using both manual and electronic methods.

4. Apply the accounting equation in completing journal entries and financial reports for a given business.

5. Analyze data provided in various accounting financial statements and describe the relationship between the information presented on each statement.
   5a. Research and share information on the impact of technology on operating procedures, accounting methods, financial statements, and ratios.
   5b. Create charts and graphs to analyze the financial condition of a given business, using technology.

6. Apply generally-accepted accounting principles (GAAP) to identify current and long-term assets and their impact on financial statements.

7. Use source documents, including sales invoices, receipts, cash register tapes, records of purchases, and cash payments, to post journal entries related to sales and cash receipts, purchases, and cash transactions.

Unpacked Learning Objectives

Students know:
- The process of describing the nature and scope of accounting theory.
- The process of gathering, evaluating and sharing information about technology and information privacy issues.
- The process of describing the purposes of accounting and recognizing who uses accounting data assets=liabilities + owner’s equity and how to apply the elements of the equation to accounting transactions.
- The process of illustrating effects of debits and credits on transaction accounts.
- The process for identifying account balances (debit or credit) for transaction accounts.
● The process for comparing and contrasting the accounting cycle.
● The process for applying each step of the accounting cycle to prepare appropriate reports for service and merchandising business transactions.
● The process of applying the accounting equation in completing journal entries and financial reports.
● The process examines data provided in various accounting financial statements and outlining the relationship between the information presented on each statement.
● The process of researching and sharing information on the impact of technology.
● The process for designing charts and graphs to analyze the financial condition of a given business.
● The process for applying generally-accepted accounting principles (GAAP) to identify current and long term assets and their impact on financial statements.
● The Process of utilizing source documents to post journal entries related to sales and cash receipts, purchases, and cash transactions.

Students are able to:
● Describe the nature and scope of the accounting theory.
● Collect information about technology and information privacy.
● Assess information collected about technology and information privacy.
● Share information about technology and information privacy issues.
● Describe the purpose of accounting.
● Recognize who uses accounting data.
● Recognize the accounting equation.
● Define each part of the accounting equation (assets, liabilities, and owner’s equity).
● Acknowledge how assets, liabilities and owner’s equity affect the accounting equation.
● Apply the accounting equation to accounting transactions.
● Illustrate effects of debits on a transaction account.
● Illustrate effects of credits on a transaction account.
● Recognize when to debit or credit transaction accounts.
● Recognize the steps of the accounting cycle.
● Compare and contrast the accounting cycle for a merchandising business.
● Compare and contrast the accounting cycle for a service business.
● Apply each step of the accounting cycle to prepare appropriate reports for service business transactions.
● Apply each step of the accounting cycle to prepare appropriate reports for merchandising business transactions.
● Apply the accounting equation in completing journal entries.
● Apply the accounting equation in completing financial reports.
● Analyze data provided in accounting statements.
● Explain the relationship between information presented on financial statements.
● Research information on the impact of technology on operating procedures, accounting methods, financial statements, and ratios.
● Share information collected on the impact of technology on operating procedures, accounting methods, financial statements, and ratios.
● Design charts and graphs to analyze the financial condition of a given business.

Alabama State Department of Education, Career and Technical Education/Workforce Development, Plans of Instruction
Updated as of Sep 1, 2022
● Apply generally-accepted accounting principles (GAAP) to identify current and long term assets
● Describe how generally-accepted accounting principles (GAAP) impact financial statements.
● Utilize source documents to post journal entries
● Recognize sales invoices, receipts, cash register tapes, records of purchases, and cash payments as source documents.

Students understand that:
● Accounting professionals must follow accounting theory in their everyday work.
● Accounting professionals must be able to gather, evaluate and share information about technology and information privacy to examine risk and protect their businesses and clients.
● The purpose of accounting is to gather and report on financial data for businesses to understand their financial position and that accountants, accounting professionalism, tax payers, and the government use accounting data.
● The accounting equation and how to apply it is the foundation of the double entry accounting system as well as the number on a company’s balance sheet.
● A T-account is an illustration of the general ledger and directly correlates to a company’s balance sheet.
● How debits and credits impact transaction accounts.
● The accounting cycle is a set of rules that ensure the accuracy and conformity of accounting statements.
● The accounting cycle is a set of rules that ensure the accuracy and conformity of accounting statements and that the steps would be different for a service and merchandising business.
● The steps to the accounting cycle can be done manually or electronically.
● They must use the accounting equation to post transactions and complete financial statements properly.
● Accounting professionals must understand the financial statements and how to disseminate the information on each statement and how it's related to each financial statement.
● Technology has impacted operating procedures, accounting methods, financial statements and ratios from faster processing times to the adoption of cloud technology.
● The ability to research and share information are skills necessary for working in the accounting industry.
● Accounting professionals can utilize (technology) charts and graphs to demonstrate the financial condition of a business.
● Generally-accepted accounting principles impact financial statements.
● Source documents may be needed to post journal entries.
| Unit Driving/Essential Question | Why is understanding the accounting equation crucial to understanding the condition of any business?  
|                                 | Why would a business need to balance the money it’s earning with the money it’s spending?  
|                                 | Why is it important for businesses to monitor financial changes in the short-term?  
|                                 | How do businesses keep permanent records of transactions?  
|                                 | Why is the general ledger important to the success of a business?  
|                                 | Why is the six-column work sheet an important accounting tool?  
|                                 | What is the basis for making good financial decisions?  
|                                 | What activities have to be done at the end of an accounting period?  
|                                 | How do banks help us manage our money?  
| Exemplar High Quality Unit Task | Set up accounting records and complete an accounting cycle for a company. Pull together all of the concepts and procedures learned in this Unit. |
## Map of Student Learning by Learning Objective

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<tr>
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<tbody>
<tr>
<td>Students explain in their own words the nature and scope of accounting theory.</td>
<td>Formative: Observation of student progress, class discussion, quizzes, class assignment, self-assessment, entrance/exit slips</td>
<td>Create a Concept Tree of the accounting theory and its different branches and/or types</td>
<td>ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product</td>
<td>Smartboard, computer, projector, worksheets, pen/pencil</td>
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<td></td>
<td>Summative: Unit Test Unit Project</td>
<td>Design a presentation of slides showing the different areas and concept</td>
<td>SCIENCE: Discuss how the term theory can be used across numerous areas of study.</td>
<td>Internet, <a href="https://www.MoneyInstructor.com">MoneyInstructor.com</a>, NEFE website, <a href="https://www.LifeSmarts.org">LifeSmarts.org</a>, YouTube videos, iCEV and MBA websites</td>
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<tr>
<td></td>
<td></td>
<td>Listen, think, pair and share about accounting theories</td>
<td></td>
<td>Useful Links: <a href="https://www.mba.com">MBA Research</a>, <a href="https://www.icev.com">iCEV</a>, <a href="https://www.teachfbla.org">Teach FBLA</a>, <a href="https://teach-deca.org">Teach DECA</a></td>
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<td>Read, complete textbook or digital worksheet for this unit.</td>
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<td>Demonstration on completing text or digital activities or worksheets.</td>
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<tr>
<td>Students explain in their own words how to gather, evaluate, and share information about technology and information privacy issues regarding</td>
<td>Formative: Research and analyze information on technology and sensitive information security issues in accounting reports. Summative:</td>
<td>Group Investigation on accounting technology topics</td>
<td>ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product</td>
<td>Smartboard, computer, projector, worksheets, pen/pencil</td>
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<td>Internet, <a href="https://www.MoneyInstructor.com">MoneyInstructor.com</a>, NEFE website, <a href="https://www.LifeSmarts.org">LifeSmarts.org</a>, YouTube videos, iCEV and MBA websites</td>
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<tr>
<td>accounting.</td>
<td>PowerPoint presentation of technology and its use in regards to accounting procedures</td>
<td>Read, view and do text or digital activities or worksheets</td>
<td>responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product</td>
<td>LifeSmarts.org, YouTube videos, iCEV and MBA websites</td>
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<tr>
<td>Students describe in their own words the purposes of accounting and identify who uses accounting data.</td>
<td>Formative: Exit slip containing bullet points of accounting purposes and their specific users of the data</td>
<td>Brainstorming, discussion, paper on formative topics.</td>
<td>ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product</td>
<td>Smartboard, computer, projector, worksheets, pen/pencil</td>
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<td></td>
<td>Summative: PowerPoint presentation of examples of actual data used to make business decisions.</td>
<td>Listen, think, pair and share about accounting data purposes.</td>
<td>Internet, MoneyInstructor.com, NEFE website, LifeSmarts.org, YouTube videos, iCEV and MBA websites</td>
<td>Internet, LifeSmarts.org, YouTube videos, iCEV and MBA websites</td>
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<td></td>
<td>Unit Test</td>
<td>Read and complete textbook or digital worksheets for this unit.</td>
<td>Review actual reports and examine data.</td>
<td>Useful Links: MBA Research iCEV Teach FBLA Teach DECA</td>
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</tbody>
</table>
| Students explain in their own words how to apply basic accounting equation elements (assets, liability, and owner’s equity) to accounting transactions. | Formative: Bellringer or exit slip on classifying transactions  
Textbook problems  
Summative: Unit test  
Mini-set problems | Determine the effects of transactions on the accounting equation by analyzing business transactions  
Brainstorming and discussion in groups determining what qualifies for defining assets, liability, and owner’s equity  
Listen, think, pair and share examples and definitions of assets, liabilities, and owner’s equities.  
Demonstration on completing text or digital activities or worksheets. | ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product | Smartboard, computer, projector, worksheets, pen/pencil  
Internet, [MoneyInstructor.com](http://MoneyInstructor.com), [LifeSmarts.org](http://LifeSmarts.org), YouTube videos. iCEV, MBA websites and Quickbooks  
Useful Links:  
[MBA Research](http://MBA Research)  
iCEV  
Teach FBLA  
Teach DECA |
|---|---|---|---|---|
| Students explain in their own words how to illustrate effects of debits and credits on transaction accounts. | Formative: Using T accounts, show how debits and credits affect accounts.  
Quickbooks exercises  
Summative: Textbook worksheets  
Unit Tests | Listen, think, pair and share by sharing examples of transactions and their effects on the business.  
Demonstration on completing text or digital activities or worksheets as a class, with partners, or individually.  
Guest CPA speaker for presentation of debits and credits | ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product | Smartboard, computer, projector, worksheets, pen/pencil  
Internet, [MoneyInstructor.com](http://MoneyInstructor.com), [NEFE website](http://NEFE website), [LifeSmarts.org](http://LifeSmarts.org), YouTube videos. iCEV and MBA websites and Quickbooks  
Useful Links:  
[MBA Research](http://MBA Research)  
iCEV  
Teach FBLA  
Teach DECA |
| Students explain in their own words how to identify account balances (debit or credit) for transaction accounts. | Formative: Diagrams and/or charts that identify debits and credits and balances  
PowerPoint presentation of debits and credits  
Summative: Mini-set problems  
Unit Test | Guided practice on completing text or digital activities or worksheets  
Collaboration on mini-set problems  
Quickbooks problems | ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product | Smartboard, computer, projector, worksheets, pen/pencil  
Internet, MoneyInstructor.com, NEFE website, LifeSmarts.org, YouTube videos. iCEV and MBA websites and Quickbooks  
Useful Links: MBA Research  
iCEV  
Teach FBLA  
Teach DECA |
| --- | --- | --- | --- | --- |
| Students explain in their own words how to compare and contrast the accounting cycle for a merchandising operation and a service business. | Formative: Examine chart listing comparisons for merchandising and service businesses in regards to the accounting cycle.  
Summative: Presentation Mini Practice Set  
Unit Test | Invite local business owners to come present to the class, look for someone in each of the types of businesses.  
Demonstration on completing text or digital activities or worksheets  
Read, complete textbook or digital worksheet for this subunit. | ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product | Smartboard, computer, projector, worksheets, pen/pencil  
Internet, MoneyInstructor.com, NEFE website, LifeSmarts.org, YouTube videos. iCEV and MBA websites and Quickbooks  
Useful Links: MBA Research  
iCEV  
Teach FBLA  
Teach DECA |
| Students explain in their own words how to apply each step of the accounting cycle to prepare appropriate reports for service and merchandising | Formative: Exit slips on report analyzing for business needs  
Summative: Essay on report preparation | Demonstration on completing text or digital activities or worksheets  
Quickbooks exercises on the same manual exercises | ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product | Smartboard, computer, projector, worksheets, pen/pencil  
Internet, MoneyInstructor.com, NEFE website, LifeSmarts.org, YouTube videos. iCEV and MBA websites and Quickbooks  
Useful Links: MBA Research  
iCEV  
Teach FBLA  
Teach DECA |
<p>| Students explain in their own words how to apply the accounting equation in completing journal entries and financial reports for a given business. | Formative: Lists steps in journalizing | Group Investigation on formative topics. | ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product; | LifeSmarts.org, YouTube videos. iCEV and MBA websites and Quickbooks |
| Students explain in their own words how to analyze data provided in various accounting financial statements and describe the relationship between the information presented on each statement. | Formative: Short narrative on the differences of the various financial reports | Create index cards with each financial report type with its use and relationship with other reports | ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product; | Smartboard, computer, projector, worksheets, pen/pencil |</p>
<table>
<thead>
<tr>
<th>Summative: Essay using Internet resources on financial statements and their differences and uses</th>
<th>Internet Research on financial reports and their differences and uses</th>
<th>sources of information when answering through writing, speaking, or creating a digital product</th>
<th>Useful Links: MBA Research iCEV Teach FBLA Teach DECA</th>
</tr>
</thead>
<tbody>
<tr>
<td>SS: Impact of labor market on the economy; goods and services; business organization; changes in workforce over time; historical aspects of the creation and use of the impact of technology on operating procedures,</td>
<td><strong>ELA:</strong> Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product</td>
<td>SS: Impact of labor market on the economy; goods and services; business organization; changes in workforce over time; historical aspects of the creation and use of the impact of technology on operating procedures,</td>
<td></td>
</tr>
<tr>
<td>Students explain in their own words how to research and share information on the impact of technology on operating procedures, accounting methods, financial statements, and ratios.</td>
<td>Group Investigation on the impact of technology and accounting procedures</td>
<td>Smartboard, computer, projector, worksheets, pen/pencil</td>
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<tr>
<td>Formative: Rubric design showing differences in technology for accounting digitally and manually</td>
<td>Guest Accounting Clerk speaker on technology and accounting</td>
<td>Internet, MoneyInstructor.com, LifeSmarts.org, YouTube videos. iCEV and MBA websites and Quickbooks</td>
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<tr>
<td>Summative: Unit test</td>
<td></td>
<td>Useful Links: MBA Research iCEV Teach FBLA Teach DECA</td>
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</tbody>
</table>
| Students explain in their own words how to create charts and graphs to analyze the financial condition of a given business, using technology. | Formative: Chart financial information from a report in Quickbooks  
Summative: Quickbooks graph report given to be detailed and explained in written report | Demonstration of reports using Quickbooks information  
Read, view and do digital activities or worksheets from Quickbooks  
Internet Research on analyzing accounting data using technology | ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product | Smartboard, computer, projector, worksheets, pen/pencil  
Internet, MoneyInstructor.com, LifeSmarts.org, YouTube videos. iCEV and MBA websites and Quickbooks  
Useful Links: MBA Research iCEV Teach FBLA Teach DECA |
| Students explain in their own words how to apply generally-accepted accounting principles (GAAP) to identify current and long-term assets and their impact on financial statements. | Formative: PowerPoint presentation explaining the GAAP principles and the impact of applying them to business  
Summative: Unit test | Group Investigation on applying GAAP rules and the impact on a business  
Internet Research on GAAP and its impact on accounting | ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product  
SS: Impact of labor market on the economy; goods and services; business organization; changes in  
MBA Research iCEV Teach FBLA Teach DECA | Smartboard, computer, projector, worksheets, pen/pencil  
Internet, MoneyInstructor.com, LifeSmarts.org, YouTube videos. iCEV and MBA websites and Quickbooks  
Useful Links: MBA Research iCEV Teach FBLA Teach DECA |
<table>
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<tr>
<th>Students explain in their own words how to utilize source documents, including sales invoices, receipts, cash register tapes, records of purchases, and cash payments to post journal entries related to sales and cash receipts, purchases, and cash transactions.</th>
<th>Formative: Mini practice set completing the steps of the accounting cycle</th>
<th>Complete textbook or digital worksheet for this unit</th>
<th>ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product</th>
</tr>
</thead>
<tbody>
<tr>
<td>Summative: Unit test</td>
<td>Analyze source documents for transaction information</td>
<td>Using the source documents, complete the General Journal posting</td>
<td>Smartboard, computer, projector, worksheets, pen/pencil</td>
</tr>
<tr>
<td></td>
<td>Using the source documents, complete the General Journal posting</td>
<td></td>
<td>Internet, MoneyInstructor.com, LifeSmarts.org, YouTube videos. iCEV and MBA websites and Quickbooks</td>
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<td></td>
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<td></td>
<td>Useful Links: MBA Research iCEV Teach FBLA Teach DECA</td>
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Key Vocabulary

accounting theory, information privacy, high risk data, data security, cyberattack, cybercriminal, accounting data, accounting professionals, entrepreneurs, tax payers, IRS, accounting equation, assets, liabilities, owner’s equity, T-account, double entry accounting system, debits, credits, transaction, general ledger, service business, merchandising business, accounting cycle, manual methods, electronic method, Microsoft Excel, Google Sheets, Quickbooks, statement of changes in owner’s equity, journal entries, posting transactions, reporting financial statements, financial statements, income statement, balance sheet, operating procedures, accounting methods, ratios, charts, graphs, financial condition, generally-accepted accounting principles (GAAP), current assets, long-term assets, capital expenditures, depreciation, sales invoice, receipts, cash register tapes, records of purchases, cash payments, sales journal, cash receipts journal, purchases journal, cash journal

Work-Based Learning, Simulated Work Experiences, and Experiential Learning

Active Experimentation – testing new ideas; improving skills in a new experience.
Concrete Experience – engaging directly in an accurate situation.
Reflective Observation – noticing what happened and relating to past experiences and conceptual understanding.
Abstract Conceptualization – gathering perceptions into abstract concepts.
Simulated Workplace, Job Shadowing, Internship, Employability Skill Training, Virtual Field Trip

CTSO Connection

FBLA - TeachFBLA Lessons
DECA - TeachDECA Lessons
BPA - TeachBPA Lessons

Certification/Credential Connection

ASK Institute - Fundamental Business Concepts
Ask Institute - Concepts of Finance
IC3 Global Standard 4 (or higher)
Intuit® Quickbooks Certified
National Academy of Finance (NAF)
User Microsoft Office Specialist (MOS)
Unit 3 Title: Ethics

Content Standards

8. Research and select internal company accounting control procedures to avoid fraud, prevent unethical behaviors and unauthorized access to data software systems, and ensure the safeguarding of assets and compliance with industry regulations.

Unpacked Learning Objectives

Students know:
- The process of researching and selecting internal company accounting control procedures to avoid fraud, prevent unethical behaviors and unauthorized access to data software systems, and ensure the safeguarding of assets

Students are able to:
- Research and select internal company accounting control procedures to avoid fraud.
- Prevent unethical behaviors and unauthorized access to data software systems.
- Ensure the safeguarding of assets and compliance with industry regulations.

Students understand that:
- Accounting record and system security is of the utmost importance and prevents theft

<table>
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<tr>
<th>Unit Driving/Essential Question</th>
<th>How do ethics affect the success of a business?</th>
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<tbody>
<tr>
<td>Exemplar High Quality Unit Task</td>
<td>Prepare an outline for a business ethics plan that covers the main issues you think are relevant to the company’s operation.</td>
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</table>
## Map of Student Learning by Learning Objective

|----------------------------------|------------------------------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------|----------------------------------|
| Students explain in their own words how to research and select internal company accounting control procedures to avoid fraud, prevent unethical behaviors and unauthorized access to data software systems, and ensure the safeguarding of assets and compliance with industry regulations. | Formative: Scenario description given and key principles of conduct explained regarding the behavior  
Summative: Unit Test Chapter Quizzes | Internet Research and report summaries on accounting regulations signed into law in 2002  
Discuss five ethical principles in groups. Each group member will give their thoughts about how these principles influence everyday life. Report each groups findings to the class | ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product | Smartboard, computer, projector, worksheets, pen/pencil  
Internet, [MoneyInstructor.com](http://MoneyInstructor.com), [LifeSmarts.org](http://LifeSmarts.org), YouTube videos. iCEV and MBA websites and Quickbooks  
Useful Links: [MBA Research](http://MBAResearch.com)  
[iCEV](http://iCEV)  
[Teach FBLA](http://TeachFBLA)  
[Teach DECA](http://TeachDECA) |

**Equipment List by CTE Cluster**

**Link to Helpful Tech Tools**
Key Vocabulary

| fraud, ethics, industry regulations, data software systems, business ethics, code of ethics, ethics officer, integrity, objectivity, independence, competence, confidentiality, encounter, policies, conflict, principles |

Work-Based Learning, Simulated Work Experiences, and Experiential Learning

| Active Experimentation – testing new ideas; improving skills in a new experience. |
| Concrete Experience – engaging directly in an accurate situation. |
| Reflective Observation – noticing what happened and relating to past experiences and conceptual understanding. |
| Abstract Conceptualization – gathering perceptions into abstract concepts. |

Simulated Workplace, Job Shadowing, Internship, Employability Skill Training, Virtual Field Trip

CTSO Connection

| FBLA - TeachFBLA Lessons |
| DECA - TeachDECA Lessons |
| BPA - TeachBPA Lessons |

Certification/Credential Connection

| ASK Institute - Fundamental Business Concepts |
| Ask Institute - Concepts of Finance |
| IC3 Global Standard 4 (or higher) |
| Intuit® Quickbooks Certified |
| National Academy of Finance (NAF) |
| User Microsoft Office Specialist (MOS) |
Unit 4 Title: Payroll and Tax Preparation

Content Standards

9. Demonstrate payroll procedures used to calculate, record, and distribute payroll earnings and related tax liabilities.
   9a. Use hourly rate, overtime, salary, commission, and salary plus commission to calculate gross earnings.
   9b. Prepare a payroll register and record payroll journal entries.

10. Demonstrate correct procedures for completing federal, state, and local income tax forms.

Unpacked Learning Objectives

Students know:
• The process of researching and selecting internal company accounting control procedures to avoid fraud, prevent unethical behaviors and unauthorized access to data software systems, and ensure the safeguarding of assets.

Students are able to:
• Research and select internal company accounting control procedures to avoid fraud.
• Prevent unethical behaviors and unauthorized access to data software systems.
• Ensure the safeguarding of assets and compliance with industry regulations.

Students understand that:
• Accounting record and system security is of the utmost important and prevents theft

<table>
<thead>
<tr>
<th>Unit Driving/Essential Question</th>
<th>Exemplar High Quality Unit Task</th>
</tr>
</thead>
<tbody>
<tr>
<td>What safeguards do employers use to ensure that employee payrolls are accurate and protected?</td>
<td>Prepare the weekly payroll for a company and prepare the related tax reports associated with the payroll</td>
</tr>
<tr>
<td>What should be done to guarantee that your paychecks are accurate?</td>
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</tbody>
</table>
## Map of Student Learning by Learning Objective

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Students explain in their own words how to demonstrate payroll procedures used to calculate, record, and distribute payroll earnings and related tax liabilities.</td>
<td>Formative: PowerPoint presentation on payroll procedures for figuring and distributing payroll Summative: Unit Test</td>
<td>Read, view and do text or digital activities or worksheets. Internet Research on formative topic with different companies Math review working problems with standard adding, subtraction, multiplying and division</td>
<td>ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product</td>
<td>Smartboard, computer, projector, worksheets, pen/pencil Internet, <a href="http://MoneyInstructor.com">MoneyInstructor.com</a>, <a href="http://LifeSmarts.org">LifeSmarts.org</a>, YouTube videos. iCEV and MBA websites and Quickbooks Useful Links: <a href="http://MBAResearch.com">MBA Research</a> <a href="http://iCEV.com">iCEV</a> <a href="http://TeachFBLA.com">Teach FBLA</a> <a href="http://TeachDECA.com">Teach DECA</a></td>
</tr>
</tbody>
</table>

**Learning Activity Checklist**

**Link to Differentiation Examples**

**Equipment List by CTE Cluster**

**Link to Helpful Tech Tools**
<table>
<thead>
<tr>
<th>Students explain in their own words how to use hourly rate, overtime, salary, commission, and salary plus commission to calculate gross earnings.</th>
<th>Formative: Exit slip on finding commissions</th>
<th>Summative: Mini-Test Set Payroll register finding commissions</th>
<th>Create a table using payroll information from time cards, calculating earnings, overtime and gross earnings for the employees.</th>
<th>ELA: Present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit test</td>
<td>Demonstration on completing text or digital activities or worksheets figuring gross earnings including salary plus commission, and commission amounts</td>
<td>ELA: Present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product</td>
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</tr>
<tr>
<td></td>
<td><strong>Unit test</strong></td>
<td></td>
<td></td>
<td><strong>Smartboard, computer, projector, worksheets, pen/pencil</strong></td>
</tr>
<tr>
<td><strong>Students explain in their own words how to prepare a payroll register and record payroll journal entries.</strong></td>
<td><strong>Formative: Prepare a Payroll Register for a pay period</strong></td>
<td><strong>Summative: Prepare payroll checks</strong></td>
<td><strong>Complete text or digital activities or worksheets.</strong></td>
<td><strong>Internet, MoneyInstructor.com, LifeSmarts.org, YouTube videos. iCEV and MBA websites and Quickbooks</strong></td>
</tr>
<tr>
<td></td>
<td>Quizzes on parts of the Payroll Register</td>
<td>Unit Test</td>
<td><strong>Complete text or digital activities or worksheets.</strong></td>
<td><strong>Useful Links:</strong></td>
</tr>
<tr>
<td></td>
<td>Summative: Prepare payroll checks</td>
<td>Computation of timecards</td>
<td></td>
<td><strong>MBA Research</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Smartboard, computer, projector, worksheets, pen/pencil</strong></td>
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<td><strong>iCEV</strong></td>
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<td></td>
<td>Internet, MoneyInstructor.com, LifeSmarts.org, YouTube videos. iCEV and MBA websites and Quickbooks</td>
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<td><strong>Teach FBLA</strong></td>
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<td></td>
<td><strong>Teach DECA</strong></td>
</tr>
<tr>
<td><strong>Students explain in their own words how to demonstrate correct procedures for completing federal, state, and local income tax forms.</strong></td>
<td><strong>Formative: Complete payroll tax reports</strong></td>
<td><strong>Fill out W-4 forms in groups using the IRS directions</strong></td>
<td><strong>ELA: Present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when</strong></td>
<td><strong>Smartboard, computer, projector, worksheets, pen/pencil</strong></td>
</tr>
<tr>
<td></td>
<td>Chart/List types of taxes people pay compared to employers</td>
<td>Computing taxes for the payroll register</td>
<td><strong>Internet, MoneyInstructor.com, LifeSmarts.org,</strong></td>
<td></td>
</tr>
<tr>
<td>Summative: Unit Test</td>
<td>Mini-Set Problems</td>
<td>Reading Tax tables Complete textbook or digital worksheet for this subunit. Demonstration on completing specific and required tax forms</td>
<td>answering through writing, speaking, or creating a digital product</td>
<td>YouTube videos. iCEV and MBA websites and Quickbooks Useful Links: MBA Research iCEV Teach FBLA Teach DECA</td>
</tr>
</tbody>
</table>
Key Vocabulary

- problem-solving skills, critical-thinking skills, payroll earnings, tax liabilities, hourly rate, overtime, salary, deduction, withholding allowance, net pay, salaries expense, commission, gross earnings, payroll register, payroll journal entries, payroll tax expense, taxes, deductions, federal income taxes, state income taxes, local income taxes, employer’s payroll taxes, federal tax returns, payment system, Form W-2, Form W-3, Form W-4, Form 940, Form 941, Federal Unemployment Tax Act (FUTA), State Unemployment Tax Act (SUTA), unemployment taxes, payroll clerk, salary, wage, time card, electronic badge

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Unit 5 Title: Leadership

Content Standards

11. Apply problem-solving and critical-thinking skills to resolve workplace conflict and promote a positive atmosphere for communication, leadership, and teamwork.

Unpacked Learning Objectives

Students know:
- The process for illustrating payroll procedures used to calculate, record, and distribute payroll earnings and related tax liabilities.
- The process for utilizing hourly rate, overtime, salary, commission, and salary plus commission to calculate gross earnings.
- The process for preparing a payroll register and recording payroll journal entries.
- The process for demonstrating the correct procedures for completing federal, state, and local income tax forms.

Students are able to:
- Illustrate payroll procedures used to calculate, record, and distribute payroll earnings and related tax liabilities.
- Utilize hourly rate, overtime, salary, commission, and salary plus commission to compute gross earnings.
- Construct a payroll register.
- Recognize the steps to record payroll journal entries.
- Record payroll journal entries.
- Demonstrate correct procedures for completing federal, state, and local income tax forms.

Students understand that:
- Companies may complete payroll via accounting software, a third party, or by employees.
- Accounting professionals must calculate gross earnings correctly in order to properly prepare payroll.
- Accounting professionals must construct and use an updated payroll register to conduct payroll and also post payroll journal entries.
- Businesses and individuals must complete federal, state and local income tax forms each year.

<table>
<thead>
<tr>
<th>Unit Driving/Essential Question</th>
<th>How do I ensure I lead my team in a positive, non-conflictual atmosphere? How will I train my employees on current trends and regulations in the accounting process?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exemplar High Quality Unit Task</td>
<td>Build a training plan for the employees that include training on both accounting procedures, leadership, and office relationships.</td>
</tr>
</tbody>
</table>
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</thead>
<tbody>
<tr>
<td>Students explain in their own words how to apply problems-solving and critical-thinking skills to resolve workplace conflict and promote a positive atmosphere for communication, leadership and teamwork.</td>
<td>Formative: Scenarios given to solve on Conflict Resolution and presented to the class</td>
<td>Group Investigation on formative topics.</td>
<td>ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product</td>
<td>Smartboard, computer, projector, worksheets, pen/pencil</td>
</tr>
<tr>
<td>Summative: Essay on leadership, teamwork and communication combined will make a positive impact on your employees</td>
<td>Summative: Essay on leadership, teamwork and communication combined will make a positive impact on your employees</td>
<td>Brainstorming/Discussion Paper on formative topics individually or in groups</td>
<td></td>
<td>Internet, MoneyInstructor.com, LifeSmarts.org, YouTube videos. iCEV and MBA websites and Quickbooks</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Complete textbook or digital worksheets</td>
<td></td>
<td>Useful Links: MBA Research iCEV Teach FBLA Teach DECA</td>
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<tr>
<td></td>
<td></td>
<td>Roleplay activities</td>
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<td>Internet Research on formative topics</td>
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<td></td>
<td></td>
<td>Videos presented on leadership and teamwork workshops</td>
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</tbody>
</table>
Key Vocabulary

industry specific credentials/certifications (Quickbooks, Excel, Excel Expert, etc), teamwork, leadership, management accounting, auditing, current issues in the accounting profession, trend, trends in the accounting profession, accounting for complex entities, non-marketable ownership interest, marketable ownership interest, merger

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User Microsoft Office Specialist (MOS)
Unit 6 Title: Career Opportunities

Content Standards

12. Research educational requirements, workplace skills, and certifications required to pursue a specialized accounting career.

13. Describe the accountant’s role in business and society.
   13a. Explain current issues and trends that affect the accounting profession.

Unpacked Learning Objectives

Students know:
- The process for applying problem-solving and critical-thinking skills to resolve workplace conflict and promoting a positive atmosphere for communication, leadership and teamwork.

Students are able to:
- Apply problem-solving and critical-thinking skills to resolve workplace conflict.
- Promote a positive atmosphere in the workplace

Students understand that:
- That the workplace should be a positive atmosphere with communication, leadership and teamwork.
- That problem-solving and critical-thinking skills are needed to resolve workplace conflict.

<table>
<thead>
<tr>
<th>Unit Driving/Essential Question</th>
<th>How can you set the career goal that is best for you?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exemplar High Quality Unit Task</td>
<td>Research and assess accounting skills and traits needed. List, chart or diagram these skills and traits and compare them to other career choices.</td>
</tr>
</tbody>
</table>

Alabama State Department of Education, Career and Technical Education/Workforce Development, Plans of Instruction
Updated as of Sep 1, 2022
## Map of Student Learning by Learning Objective

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<tbody>
<tr>
<td>Students explain in their own words how to research educational requirements, workplace skills, and certifications required to pursue a specialized accounting career.</td>
<td>Formative: Chart of comparison of educational requirements, workplace skills, and certifications required</td>
<td>Group Investigation on formative topics.</td>
<td>ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product</td>
<td>Smartboard, computer, projector, worksheets, pen/pencil</td>
</tr>
<tr>
<td>Summative: Powerpoint presentation on your own pros and cons of formative topics</td>
<td>Summative: Powerpoint presentation on your own pros and cons of formative topics</td>
<td>Listen, think, pair and share about formative topics.</td>
<td>SS: Impact of labor market on the economy; goods and services; business organization; changes in workforce over time; historical aspects of the creation and use of accounting and required education; cultural and societal changes over time</td>
<td>Internet, MoneyInstructor.com, LifeSmarts.org, YouTube videos. iCEV and MBA websites and Quickbooks</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Read, complete textbook or digital worksheet for this unit.</td>
<td></td>
<td>Useful Links: MBA Research iCEV Teach FBLA Teach DECA</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Internet Research on formative topics.</td>
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<tr>
<td>Students describe in their own words the accountant's role in business and society</td>
<td>Formative: Short narrative on the accountant’s role in business and society</td>
<td>Demonstration on completing text or digital activities or worksheets.</td>
<td>ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product</td>
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<tr>
<td>Summative: Presentation to the class on the history of accounting and accountants</td>
<td>Read, view and do text or digital activities or worksheets.</td>
<td>Internet Research on formative topics.</td>
<td>SS: Impact of labor market on the economy; goods and services; business organization; changes in workforce over time; historical aspects of the creation and use of accounting and required education; cultural and societal changes over time in the role of the accountant</td>
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<tr>
<td></td>
<td>Internet Research on formative topics.</td>
<td>Interview and write a summary of a local accountants experiences</td>
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<td></td>
<td>Guest accountant as speaker</td>
<td>Guest accountant as speaker</td>
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</tr>
<tr>
<td>PowerPoint on:</td>
<td>Smartboard, computer, projector, worksheets, pen/pencil</td>
<td>Internet, MoneyInstructor.com, LifeSmarts.org, YouTube videos. ICEV and MBA websites and Quickbooks</td>
<td></td>
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</tr>
<tr>
<td>Students describe in their own words the current issues and trends that affect the accounting profession.</td>
<td>Formative: Short narrative on a current issue or trend affecting accountants today.</td>
<td>Group Investigation on formative topics.</td>
<td>ELA: Locate and use relevant and credible information through a variety of search tools and research strategies; present clear, coherent responses on intended</td>
<td></td>
</tr>
<tr>
<td>Quiz</td>
<td>Brainstorming/Discussion Paper on formative topics.</td>
<td></td>
<td>audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product</td>
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</tbody>
</table>

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| Summative: Internet article summary on the issues and trends that have affected accounting over its history | Listen, think, pair and share about formative topics. Internet Research on formative topics. Guest speaker | audience and purpose; synthesize multiple sources of information when answering through writing, speaking, or creating a digital product. SS: Impact of labor market on the economy; goods and services; business organization; changes in workforce over time; historical aspects of the creation and use of accounting and required education; cultural and societal changes over time in the role of the accountant. Science: Identify current scientific and biotechnology issues that may have ties to accounting (biometrics, cashless payments, etc.) | MBA websites and Quickbooks Useful Links: MBA Research iCEV Teach FBLA Teach DECA |
Key Vocabulary

skills, values, lifestyle, personality, personal interest tests, networking, accountant, accounting clerk, payroll clerk, for-profit business, not-for-profit organization, public accounting firm, audit, certified public accountant

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