

Accounting 3

Board Approved September 19, 2005

Standards and benchmarks to be learned/achieved	Instructional activities including materials to be used to achieve mastery of benchmarks and standards	Assessment Processes
<p>3.7.10.C. Apply basic computer operations and concepts.</p> <ul style="list-style-type: none"> • Apply touch keyboarding skills and techniques at expectable speed and accuracy. <p>3.7.12.C. Evaluate computer operations and concepts as to their effectiveness to solve specific problems.</p> <p>3.7.10.D. Utilize computer software to solve specific problems.</p> <ul style="list-style-type: none"> • Identify legal restrictions in the use of software and the output of data. • Apply advanced word processing, database and spreadsheet skills. • Describe and demonstrate how two or more software applications can be used to produce an output. • Select and apply software designed to meet specific needs. <p>3.7.12.D. Evaluate the effectiveness of computer software to solve specific problems.</p> <p>3.7.10.E. Apply basic computer communications systems.</p> <ul style="list-style-type: none"> • Identify, describe and complete advanced on-line research. <p>3.7.12.E. Assess the effectiveness of</p>	<p><u>Instructional Activities:</u></p> <ul style="list-style-type: none"> • Demonstration • Presentation/lecture • Discussion • Case study • Debate • Practical projects • Show/Tell/Analyze • Cooperative learning • Research • Guest speaker • Field trips • Homework • Compare/contrast • Peer review • Instructional videos • Role playing • Educational websites <p><u>Materials:</u></p> <ul style="list-style-type: none"> • Software • Workbooks • Textbooks • Practice sets • Simulations • Web activities 	<ul style="list-style-type: none"> • Objective and subjective tests • Quizzes • Homework • Oral presentations • Observation • Projects • Notebooks/portfolios/reference manuals • Midterms and final exams • Self-assessment • Class participation • Independent activities

<p>computer communications systems.</p> <p>Standards and benchmarks to be learned/achieved</p>	<p>Instructional activities including materials to be used to achieve mastery of benchmarks and standards</p>	<p>Assessment Processes</p>
<p>13.1.11. A. Analyze career options based on student interests, abilities, aptitudes and accomplishments.</p> <p>13.1.11.C. Evaluate opportunities for career preparation.</p> <ul style="list-style-type: none"> • Cooperative education • Internship • Job shadowing • Part-time employment • Registered apprenticeship • School-based enterprise • Volunteerism <p>13.1.11.D. Justify the selection of a career.</p> <p>13.1.11.E. Evaluate all opportunities for the transition from secondary to postsecondary education, training or work.</p> <ul style="list-style-type: none"> • Two-year degree • Four-year degree • Immediate employment • Industry training • Military training • Part-time employment • Full-time employment • Professional degree • Registered apprenticeship 	<p><u>Instructional Activities:</u></p> <ul style="list-style-type: none"> • Demonstration • Presentation/lecture • Discussion • Case study • Debate • Practical projects • Show/Tell/Analyze • Cooperative learning • Research • Guest speaker • Field trips • Homework • Compare/contrast • Peer review • Instructional videos • Role playing • Educational websites <p><u>Materials:</u></p> <ul style="list-style-type: none"> • Software • Workbooks • Textbooks • Practice sets • Simulations • Web activities 	<ul style="list-style-type: none"> • Objective and subjective tests • Quizzes • Homework • Oral presentations • Observation • Projects • Notebooks/portfolios/reference manuals • Midterms and final exams • Self-assessment • Class participation • Independent activities

<ul style="list-style-type: none"> • Tech Prep 		
<p>Standards and benchmarks to be learned/achieved</p>	<p>Instructional activities including materials to be used to achieve mastery of benchmarks and standards</p>	<p>Assessment Processes</p>
<p>13.1.11.F. Evaluate individual career plan using decision-making skills.</p> <p>13.2.11. B. Analyze and evaluate complex technical tasks using sophisticated processes.</p> <p>13.2.11. G. Analyze the need for manipulative/motor skills.</p> <p>13.3.11.A. Analyze work habits needed to advance within a career.</p> <p>13.3.11.D. Compare and contrast gross and net pay.</p> <p>13.3.11.E. Evaluate strategies used to manage time and their application in different work situations.</p> <p>13.3.11.F. Analyze the impact of change on the evolving world economy and the individual's work.</p>	<p><u>Instructional Activities:</u></p> <ul style="list-style-type: none"> • Demonstration • Presentation/lecture • Discussion • Case study • Debate • Practical projects • Show/Tell/Analyze • Cooperative learning • Research • Guest speaker • Field trips • Homework • Compare/contrast • Peer review • Instructional videos • Role playing • Educational websites <p><u>Materials:</u></p> <ul style="list-style-type: none"> • Software • Workbooks • Textbooks • Practice sets • Simulations • Web activities 	<ul style="list-style-type: none"> • Objective and subjective tests • Quizzes • Homework • Oral presentations • Observation • Projects • Notebooks/portfolios/reference manuals • Midterms and final exams • Self-assessment • Class participation • Independent activities

SCOPE AND SEQUENCE

Instructional Activity (What)	Instructional Process (How)	Number of Lessons
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	Including Assessment	(When)
Introduction <ul style="list-style-type: none"> • Identify the many job opportunities available that require an accounting background. • Identify numerous careers in the accounting profession. • Identify the transferable skills an accounting class can strengthen. 	<ul style="list-style-type: none"> • Demonstration • Presentation/lecture • Discussion • Case study • Debate • Practical projects • Show/Tell/Analyze • Cooperative learning • Research • Guest speaker • Field trips • Homework • Compare/contrast • Peer review • Instructional videos • Role playing • Educational websites 	2 lessons
Recording Departmental Purchases and Cash Payments <ul style="list-style-type: none"> • Using accounting principles and records. • Journalizing and posting purchases and purchases returns. • Journalizing and posting cash payments and reconciling the bank statement. 	<ul style="list-style-type: none"> • Assessment 	16 lessons
Recording Departmental Sales and Cash Receipts <ul style="list-style-type: none"> • Departmental sales on account and sales returns and allowances. • Journalizing and posting cash receipts. 	<ul style="list-style-type: none"> • Objective and subjective tests • Quizzes • Homework • Oral presentations • Observation • Projects • Notebooks/portfolios/reference manuals • Midterms and final exams • Self-assessment • Class participation • Independent activities 	12 lessons

SCOPE AND SEQUENCE

Instructional Activity (What)	Instructional Process (How) Including Assessment	Number of Lessons (When)
<p>Calculating and Recording Departmental Payroll Data</p> <ul style="list-style-type: none"> • Employee benefits and earnings. • Completing payroll records. • Journalizing and paying payroll and payroll taxes. 	<ul style="list-style-type: none"> • Demonstration • Presentation/lecture • Discussion • Case study • Debate • Practical projects • Show/Tell/Analyze • Cooperative learning • Research • Guest speaker • Field trips • Homework • Compare/contrast • Peer review • Instructional videos • Role playing • Educational websites 	<p>17 lessons</p>
<p>Financial Reporting for a Departmentalized Business</p> <ul style="list-style-type: none"> • Interim departmental statement of gross profit. • Preparing a work sheet for a departmentalized business. • Financial statements for a departmentalized business. • End-of-period work for a departmentalized business. 	<ul style="list-style-type: none"> • Research • Guest speaker • Field trips • Homework • Compare/contrast • Peer review • Instructional videos • Role playing • Educational websites 	<p>21 lessons + 5 lessons Automated Business Simulation</p>
<p>A Voucher System</p> <ul style="list-style-type: none"> • Vouchers and voucher registers. • Voucher check and check registers. • Selected transactions in a voucher system. 	<p><u>Assessment</u></p> <ul style="list-style-type: none"> • Objective and subjective tests • Quizzes • Homework • Oral presentations • Observation 	<p>13 lessons</p>
<p>Inventory Planning and Valuation</p> <ul style="list-style-type: none"> • The nature of merchandise inventory. • Inventory costing. • Estimating the inventory. 	<ul style="list-style-type: none"> • Projects • Notebooks/portfolios/reference manuals • Midterms and final exams • Self-assessment • Class participation • Independent activities 	<p>15 lessons</p>

SCOPE AND SEQUENCE

Instructional Activity (What)	Instructional Process (How) Including Assessment	Number of Lessons (When)
<p>Accounting for Uncollectible Accounts</p> <ul style="list-style-type: none"> • Direct write-off method of recording uncollectible accounts. • Allowance method of recording uncollectible accounts expense. • Accounts receivable turnover ration. 	<ul style="list-style-type: none"> • Demonstration • Presentation/lecture • Discussion • Case study • Debate • Practical projects • Show/Tell/Analyze 	<p>18 lessons</p>
<p>Accounting for Plant Assets</p> <ul style="list-style-type: none"> • Buying plant assets. • Calculating and journalizing depreciation expense. • Disposing of plant assets. • Other methods of depreciation. 	<ul style="list-style-type: none"> • Cooperative learning • Research • Guest speaker • Field trips • Homework • Compare/contrast • Peer review 	<p>25 lessons</p>
<p>Accounting for Notes Payable, Prepaid Expenses, and Accrued Expenses</p> <ul style="list-style-type: none"> • Notes payable. • Prepaid expenses. • Accrued expenses. 	<ul style="list-style-type: none"> • Instructional videos • Role playing • Educational websites <p><u>Assessment</u></p> <ul style="list-style-type: none"> • Objective and subjective tests • Quizzes • Homework 	<p>14 lessons</p>
<p>Accounting for Notes Receivable, Unearned Revenue, and Accrued Revenue</p> <ul style="list-style-type: none"> • Notes receivable. • Unearned and accrued revenue. 	<ul style="list-style-type: none"> • Oral presentations • Observation • Projects • Notebooks/portfolios/reference manuals • Midterms and final exams • Self-assessment • Class participation • Independent activities 	<p>12 lessons</p>