

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

Curriculum Strand: Accounting as a Career

<p>National Academic Standards Student must be able to do</p>	<p>Objective Content or process student will be able to know and do</p>	<p>Instructional Methods</p>	<p>Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p>*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p>*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p>*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Develop strategies to make an effective transition from school to career.</p> <p>Assess personal skills, abilities, and aptitudes and personal strengths and weaknesses as they relate to career exploration and development.</p> <p>Relate the importance of workplace expectations to career development.</p>	<p>Define accounting terms related to accounting careers</p> <p>Identify how accounting serves as a basis for careers</p> <p>Identify the tasks of various accounting occupations.</p> <p>Describe how communication skills are important in reporting accounting information.</p> <p>Describe how individuals make ethical business decisions.</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Class work</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Service Business Organized as a Proprietorship
Starting a Proprietorship: Changes That Affect Owner's Equity*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Communicate in a clear, courteous, concise, and correct manner on personal and professional levels.</p> <p>Apply basic mathematical operations to solve problems.</p>	<p>Define & identify accounting terms & concepts related to starting a service business organized as a proprietorship.</p> <p>Classify accounts as assets, liabilities, or owner's equity.</p> <p>Analyze how transactions related to starting a service business organized as a proprietorship affect accounts in an accounting equation.</p> <p>Prepare a balance sheet for a service business organized as a proprietorship from information in an accounting equation.</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/ quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Service Business Organized as a Proprietorship
Analyzing Transactions into Debit and Credit Parts*

National Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Communicate in a clear, courteous, concise, and correct manner on personal and professional levels.</p> <p>Apply basic mathematical operations to solve problems.</p> <p>Analyze and interpret data using common statistical procedures.</p>	<p>Define accounting terms related to analyzing transactions into debit and credit parts.</p> <p>Identify accounting practices related to analyzing transactions into debit and credit parts.</p> <p>Use T accounts to analyze transactions showing which accounts are debited or credited for each transaction.</p> <p>Verify the equality of debits and credits for each transactions</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Service Business Organized as a Proprietorship
Journalizing Transactions*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Prepare, interpret, and analyze financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.</p> <p>Communicate in a clear, courteous, concise, and correct manner on personal and professional levels.</p> <p>Apply basic mathematical operations to solve problems.</p> <p>Recognize that entrepreneurs must establish, maintain, and analyze appropriate records to make business decisions.</p>	<p>Define accounting terms related to journalizing transactions</p> <p>Identify accounting concepts and practices related to journalizing transactions</p> <p>Record selected transactions in a five-column journal.</p> <p>Prove cash.</p> <p>Forward totals from one journal page to another.</p> <p>Rule a five-column journal</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Service Business Organized as a Proprietorship
Posting to a General Ledger*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Prepare, interpret, and analyze financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.</p> <p>Communicate in a clear, courteous, concise, and correct manner on personal and professional levels.</p> <p>Apply basic mathematical operations to solve problems.</p>	<p>Define accounting terms related to posting from a journal to a general ledger</p> <p>Identify accounting concepts and practices related to posting from a journal to a general ledger</p> <p>Prepare a chart of accounts for a service business organized as a proprietorship</p> <p>Post amounts from a journal to a general ledger</p> <p>Perform file maintenance activities using an automated accounting system.</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Service Business Organized as a Proprietorship
Posting to a General Ledger*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Recognize that entrepreneurs must establish, maintain, and analyze appropriate records to make business decisions.</p> <p>Identify, evaluate, select, install, use, upgrade, and customize application software; diagnose and solve problems resulting from an application software's installation and use.</p>						

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Service business organized as a proprietorship
Cash Control Systems*

National Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Communicate in a clear, courteous, concise, and correct manner on personal and professional levels.</p> <p>Apply basic social communication skills in personal and professional situations.</p> <p>Use technology to enhance the effectiveness of communication.</p>	<p>Define accounting terms related to using a checking account and a petty cash fund.</p> <p>Identify accounting concepts and practices related to using a checking account</p> <p>Prepare business papers related to using a checking account</p> <p>Reconcile a bank statement</p> <p>Establish and replenish a petty cash fund</p> <p>Record selected transactions related to using a checking account and a petty cash fund.</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/ quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Service business organized as a proprietorship
Cash Control Systems*

National Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<p>Apply basic mathematical operations to solve problems.</p> <p>Solve problems involving whole numbers, decimals, fractions, percents, ratios, averages, and proportions.</p> <p>Use mathematical procedures to analyze and solve business problems.</p> <p>Recognize that entrepreneurs must establish, maintain, and analyze appropriate records to make business decisions.</p>						

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Service Business organized as a proprietorship
Work Sheet for a Service Business*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Prepare, interpret, and analyze financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.</p> <p>Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions.</p>	<p>Define accounting terms related to a work sheet for a service business organized as a proprietorship.</p> <p>Identify accounting concepts and practices related to a work sheet for a service business organized as a proprietorship.</p> <p>Plan adjustments for supplies and prepaid insurance.</p> <p>Complete a work sheet for a service business organized as a proprietorship.</p> <p>Identify selected procedures for finding and correcting errors in accounting records.</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Service Business organized as a proprietorship
Work Sheet for a Service Business*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Apply basic mathematical operations to solve problems.</p> <p>Solve problems involving whole numbers, decimals, fractions, percents, ratios, averages, and proportions.</p> <p>Analyze and interpret data using common statistical procedures.</p> <p>Use mathematical procedures to analyze and solve business problems.</p> <p>Identify various forms of income and analyze factors that affect income as a part of the career decision-making process.</p> <p>Recognize that entrepreneurs must establish, maintain, and analyze appropriate records to make business decisions.</p>						

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Service Business organized as a Proprietorship
Financial Statements for a Proprietorship*

National Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Prepare, interpret, and analyze financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.</p> <p>Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions.</p>	<p>Define the accounting term related to financial statements for a service business organized as a proprietorship.</p> <p>Identify accounting concepts and practices related to preparation of financial statements for a service business organized as a proprietorship.</p> <p>Prepare an income statement for a service business organized as a proprietorship.</p> <p>Analyze an income statement using component percentages.</p> <p>Prepare a balance sheet for a service business organized as a proprietorship.</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Service Business organized as a Proprietorship
Financial Statements for a Proprietorship*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Apply basic mathematical operations to solve problems.</p> <p>Solve problems involving whole numbers, decimals, fractions, percents, ratios, averages, and proportions.</p> <p>Analyze and interpret data using common statistical procedures.</p> <p>Use mathematical procedures to analyze and solve business problems.</p> <p>Identify various forms of income and analyze factors that affect income as a part of the career decision-making process.</p> <p>Recognize that entrepreneurs must establish, maintain, and analyze appropriate records to make business decisions.</p>						

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Service Business organized as a Proprietorship
Recording Adjusting and Closing Entries for a Service Business*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Prepare, interpret, and analyze financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.</p> <p>Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions.</p>	<p>Define accounting terms related to adjusting and closing entries for a service business organized as a proprietorship.</p> <p>Identify accounting concepts and practices related to adjusting and closing entries for a service business organized as a proprietorship.</p> <p>Record adjusting entries for a service business organized as a proprietorship.</p> <p>Record closing entries for a service business organized as a proprietorship.</p> <p>Prepare a post-closing trial balance for a service business organized as a proprietorship.</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Service Business organized as a Proprietorship
Recording Adjusting and Closing Entries for a Service Business*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Apply basic mathematical operations to solve problems.</p> <p>Solve problems involving whole numbers, decimals, fractions, percents, ratios, averages, and proportions.</p> <p>Analyze and interpret data using common statistical procedures.</p> <p>Use mathematical procedures to analyze and solve business problems.</p> <p>Identify various forms of income and analyze factors that affect income as a part of the career decision-making process.</p> <p>Recognize that entrepreneurs must establish, maintain, and analyze appropriate records to make business decisions.</p>						

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Service Business organized as a Proprietorship
Business Simulation*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Prepare, interpret, and analyze financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.</p> <p>Apply appropriate accounting principles to payroll, income taxation, managerial systems, and various forms of ownership.</p>	<p>Complete the entire accounting cycle for a service business organized as a proprietorship.</p>	<p>Independent Student work</p> <p>Teacher –guided one-on-one instruction.</p>	<p>Text</p> <p>Calculator</p> <p>Simulation Packet</p>	<p>Teacher observations</p> <p>Student Project</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Service Business organized as a Proprietorship
Business Simulation*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions.</p> <p>Develop strategies to make an effective transition from school to career.</p> <p>Assess personal skills, abilities, and aptitudes and personal strengths and weaknesses as they relate to career exploration and development.</p> <p>Relate the importance of workplace expectations to career development.</p> <p>Communicate in a clear, courteous, concise, and correct manner on personal and professional levels.</p>						

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Service Business organized as a Proprietorship
Business Simulation*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Apply basic social communication skills in personal and professional situations.</p> <p>Apply basic mathematical operations to solve problems.</p> <p>Solve problems involving whole numbers, decimals, fractions, percents, ratios, averages, and proportions.</p> <p>Analyze and interpret data using common statistical procedures.</p> <p>Use mathematical procedures to analyze and solve business problems.</p> <p>Identify various forms of income and analyze factors that affect income as a part of the career decision-making process.</p> <p>Recognize that entrepreneurs must establish, maintain, and analyze appropriate records to make business decisions.</p>						

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING CURRICULUM**

GRADE 10-12

*Curriculum Strand: Merchandising Business Organized as Partnership
Journalizing Purchases and Cash Payments*

<p style="text-align: center;">PA Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Communicate in a clear, courteous, concise, and correct manner on personal and professional levels.</p> <p>Apply basic mathematical operations to solve problems.</p> <p>Analyze and interpret data using common statistical procedures.</p>	<p>Define accounting terms related to purchases and cash payments for a merchandising business.</p> <p>Identify accounting concepts and practices related to purchases and cash payments for a merchandising business.</p> <p>Analyze purchases and cash payments transactions for a merchandising business.</p> <p>Journalize purchases and cash payments transactions for a merchandising business.</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Merchandising Business Organized as a Partnership
Journalizing Sales and Cash Receipts*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Communicate in a clear, courteous, concise, and correct manner on personal and professional levels.</p> <p>Apply basic mathematical operations to solve problems.</p> <p>Analyze and interpret data using common statistical procedures.</p> <p>Identify various forms of income and analyze factors that affect income as a part of the career decision-making process.</p>	<p>Define accounting terms related to sales and cash receipts for a merchandising business.</p> <p>Identify accounting concepts and practices related to sales and cash receipts for a merchandising business.</p> <p>Analyze sales and cash receipts transactions for a merchandising business.</p> <p>Journalize sales and cash receipts transactions for a merchandising business</p> <p>Prove and rule a journal.</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/ quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Merchandising Business Organized as a Partnership
Posting to General & Subsidiary Ledgers*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Prepare, interpret, and analyze financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.</p> <p>Communicate in a clear, courteous, concise, and correct manner on personal and professional levels.</p> <p>Apply basic mathematical operations to solve problems.</p>	<p>Define accounting terms related to posting to ledgers.</p> <p>Identify accounting practices related to posting to ledgers</p> <p>Post to a general ledger from a journal.</p> <p>Open accounts in ledgers.</p> <p>Post to subsidiary ledgers from a journal.</p> <p>Prepare subsidiary schedules.</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING I CURRICULUM**

GRADE 10-12

*Curriculum Strand: Merchandising Business Organized as a Partnership
Posting to General & Subsidiary Ledgers*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Recognize that entrepreneurs must establish, maintain, and analyze appropriate records to make business decisions.</p> <p>Identify, evaluate, select, install, use, upgrade, and customize application software; diagnose and solve problems resulting from an application software's installation and use.</p>						

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING CURRICULUM**

GRADE 10-12

*Curriculum Strand: Merchandising Business Organized as a Partnership
Preparing Payroll Records*

National Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Prepare, interpret, and analyze financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.</p> <p>Apply appropriate accounting principles to payroll, income taxation, managerial systems, and various forms of ownership.</p> <p>Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions.</p>	<p>Define accounting terms related to payroll records</p> <p>Identify accounting practices related to payroll records.</p> <p>Calculate employee earnings and deductions.</p> <p>Complete payroll records.</p> <p>Prepare payroll checks.</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/ quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING CURRICULUM**

GRADE 10-12

*Curriculum Strand: Merchandising Business Organized as a Partnership
Preparing Payroll Records*

National Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<p>Develop strategies to make an effective transition from school to career.</p> <p>Communicate in a clear, courteous, concise, and correct manner on personal and professional levels.</p> <p>Apply basic social communication skills in personal and professional situations.</p> <p>Apply basic mathematical operations to solve problems.</p> <p>Solve problems involving whole numbers, decimals, fractions, percents, ratios, averages, and proportions.</p> <p>Analyze and interpret data using common statistical procedures.</p> <p>Use mathematical procedures to analyze and solve business problems.</p>						

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING CURRICULUM**

GRADE 10-12

*Curriculum Strand: Merchandising Business Organized as a Partnership
Preparing Payroll Records*

National Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<p>Identify various forms of income and analyze factors that affect income as a part of the career decision-making process.</p> <p>Recognize that entrepreneurs must establish, maintain, and analyze appropriate records to make business decisions.</p> <p>Identify, evaluate, select, install, use, upgrade, and customize application software; diagnose and solve problems resulting from an application software's installation and use.</p>						

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING CURRICULUM**

GRADE 10-12

*Curriculum Strands: Merchandising Business Organized as a Partnership
Payroll Accounting, Taxes, and Reports*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Prepare, interpret, and analyze financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.</p> <p>Apply appropriate accounting principles to payroll, income taxation, managerial systems, and various forms of ownership.</p> <p>Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions.</p>	<p>Identify accounting concepts and practices related to payroll accounts, taxes, and reports.</p> <p>Analyze payroll transactions</p> <p>Journalize and post payroll transactions</p> <p>Prepare selected payroll tax reports</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING CURRICULUM**

GRADE 10-12

*Curriculum Strand: Merchandising Business Organized as a Partnership
Preparing Accounting, Taxes, and Reports*

National Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<p>Develop strategies to make an effective transition from school to career.</p> <p>Communicate in a clear, courteous, concise, and correct manner on personal and professional levels.</p> <p>Apply basic social communication skills in personal and professional situations.</p> <p>Apply basic mathematical operations to solve problems.</p> <p>Solve problems involving whole numbers, decimals, fractions, percents, ratios, averages, and proportions.</p> <p>Analyze and interpret data using common statistical procedures.</p> <p>Use mathematical procedures to analyze and solve business problems.</p>						

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING CURRICULUM**

GRADE 10-12

*Curriculum Strand: Merchandising Business Organized as a Partnership
Preparing Accounting, Taxes, and Reports*

National Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<p>Identify various forms of income and analyze factors that affect income as a part of the career decision-making process.</p> <p>Recognize that entrepreneurs must establish, maintain, and analyze appropriate records to make business decisions.</p> <p>Identify, evaluate, select, install, use, upgrade, and customize application software; diagnose and solve problems resulting from an application software's installation and use.</p>						

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING CURRICULUM**

GRADE 10-12

*Curriculum Strands: Merchandising Business Organized as a Partnership
Work Sheet for a Merchandising Business*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Prepare, interpret, and analyze financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.</p> <p>Apply appropriate accounting principles to payroll, income taxation, managerial systems, and various forms of ownership.</p> <p>Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions.</p>	<p>Define accounting terms related to a work sheet for a merchandising business.</p> <p>Identify accounting concepts and practices related to a work sheet for a merchandising business</p> <p>Plan adjustments on a work sheet for a merchandising business.</p> <p>Complete a work sheet for a merchandising business</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING CURRICULUM**

GRADE 10-12

*Curriculum Strands: Merchandising Business Organized as a Partnership
Work Sheet for a Merchandising Business*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Apply basic mathematical operations to solve problems.</p> <p>Solve problems involving whole numbers, decimals, fractions, percents, ratios, averages, and proportions.</p> <p>Analyze and interpret data using common statistical procedures.</p> <p>Use mathematical procedures to analyze and solve business problems.</p> <p>Identify various forms of income and analyze factors that affect income as a part of the career decision-making process.</p> <p>Recognize that entrepreneurs must establish, maintain, and analyze appropriate records to make business decisions.</p>						

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING CURRICULUM**

GRADE 10-12

*Curriculum Strands: Merchandising Business Organized as a Partnership
Financial Statements for a Partnership*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Prepare, interpret, and analyze financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.</p> <p>Apply appropriate accounting principles to payroll, income taxation, managerial systems, and various forms of ownership.</p> <p>Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions.</p>	<p>Define accounting terms related to financial statements for a merchandising business organized as a partnership.</p> <p>Identify accounting concepts and practices related to financial statements for a merchandising business organized as a partnership.</p> <p>Prepare an income statement using component percentages for a merchandising business organized as a partnership.</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING CURRICULUM**

GRADE 10-12

*Curriculum Strands: Merchandising Business Organized as a Partnership
Financial Statements for a Partnership*

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Apply basic mathematical operations to solve problems.</p> <p>Solve problems involving whole numbers, decimals, fractions, percents, ratios, averages, and proportions.</p> <p>Analyze and interpret data using common statistical procedures.</p> <p>Use mathematical procedures to analyze and solve business problems.</p> <p>Identify various forms of income and analyze factors that affect income as a part of the career decision-making process.</p> <p>Recognize that entrepreneurs must establish, maintain, and analyze appropriate records to make business decisions.</p>	<p>Prepare a distribution of net income statement for a merchandising business organized as a partnership.</p> <p>Prepare an owners' equity statement and a balance sheet for a merchandising business organized as a partnership.</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING CURRICULUM**

GRADE 10-12

Curriculum Strands: Merchandising Business Organized as a Partnership

Recording Adjusting and Closing Entries for a Partnership

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Prepare, interpret, and analyze financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.</p> <p>Apply appropriate accounting principles to payroll, income taxation, managerial systems, and various forms of ownership.</p> <p>Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions.</p>	<p>Identify accounting concepts and practices related to adjusting and closing entries for a merchandising business organized as a partnership.</p> <p>Record adjusting and closing entries for a merchandising business organized as a partnership.</p> <p>Prepare a post-closing trial balance for a merchandising business organized as a partnership.</p>	<p>Teacher presentations</p> <p>Manipulatives</p> <p>Cooperative Learning groups</p> <p>Drill & Practice</p> <p>Note taking</p> <p>Games</p>	<p>Text</p> <p>Workbook</p> <p>Notebooks</p> <p>Transparencies</p> <p>Newspaper & magazine articles</p> <p>Games</p> <p>Computer</p> <p>Accounting Software</p> <p>Calculator</p>	<p>Teacher observations</p> <p>Student/Group Project</p> <p>Written test/quizzes</p> <p>Study Guides</p> <p>Homework</p> <p>Classwork</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING CURRICULUM**

GRADE 10-12

Curriculum Strands: Merchandising Business Organized as a Partnership

Recording Adjusting and Closing Entries for a Partnership

<p style="text-align: center;">National Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Apply basic mathematical operations to solve problems.</p> <p>Solve problems involving whole numbers, decimals, fractions, percents, ratios, averages, and proportions.</p> <p>Analyze and interpret data using common statistical procedures.</p> <p>Use mathematical procedures to analyze and solve business problems.</p> <p>Identify various forms of income and analyze factors that affect income as a part of the career decision-making process.</p> <p>Recognize that entrepreneurs must establish, maintain, and analyze appropriate records to make business decisions.</p>						

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING CURRICULUM**

GRADE 10-12

*Curriculum Strands: Merchandising Business Organized as a Partnership
Business Simulation*

<p style="text-align: center;">PA Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Complete and explain the purpose of the various steps in the accounting cycle</p> <p>Apply generally accepted accounting principles to determine the value of assets, liabilities, and owners equity.</p> <p>Prepare, interpret, and analyze financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.</p> <p>Apply appropriate accounting principles to payroll, income taxation, managerial systems, and various forms of ownership.</p>	<p>Complete the entire accounting cycle for a merchandising business organized as a partnership</p>	<p>Independent Student work</p> <p>Teacher –guided one-on-one instruction.</p>	<p>Text</p> <p>Calculator</p> <p>Simulation Packet</p>	<p>Teacher observations</p> <p>Student Project</p>	<p>Supplemental Workbook activities</p> <p>Review lesson</p> <p>Peer tutoring</p>	<p>Enhanced Projects</p> <p>Integrated curriculum</p>

WEST JEFFERSON HILLS SCHOOL DISTRICT
CURRICULUM

GRADE _____

<p style="text-align: center;">PA Academic Standards Student must be able to do</p>	<p style="text-align: center;">Objective Content or process student will be able to know and do</p>	<p style="text-align: center;">Instructional Methods</p>	<p style="text-align: center;">Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.</p>	<p style="text-align: center;">*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP</p>	<p style="text-align: center;">*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP</p>	<p style="text-align: center;">*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP</p>
<p>Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions.</p> <p>Develop strategies to make an effective transition from school to career.</p> <p>Assess personal skills, abilities, and aptitudes and personal strengths and weaknesses as they relate to career exploration and development.</p> <p>Relate the importance of workplace expectations to career development.</p> <p>Communicate in a clear, courteous, concise, and correct manner on personal and professional levels.</p>						

**WEST JEFFERSON HILLS SCHOOL DISTRICT
ACCOUNTING CURRICULUM**

GRADE 10-12

*Curriculum Strands: Merchandising Business Organized as a Partnership
Business Simulation*

PA Academic Standards Student must be able to do	Objective Content or process student will be able to know and do	Instructional Methods	Materials/ Resources Textbooks, trade books, workbooks, software, hardware, etc.	*Assessment Procedures *Additional adaptations, modifications, accommodations, and enrichment/ acceleration will be provided per IEP	*Additional Learning Opportunities for students who do not meet basic standards *Additional adaptations, modifications, and accommodations will be provided per IEP	*Extended Learning Opportunities for students who can go beyond the basic standards. *Additional enrichment/acceleration will be provided per IEP
<p>Apply basic social communication skills in personal and professional situations.</p> <p>Apply basic mathematical operations to solve problems.</p> <p>Solve problems involving whole numbers, decimals, fractions, percents, ratios, averages, and proportions.</p> <p>Analyze and interpret data using common statistical procedures.</p> <p>Use mathematical procedures to analyze and solve business problems.</p> <p>Identify various forms of income and analyze factors that affect income as a part of the career decision-making process.</p> <p>Recognize that entrepreneurs must establish, maintain, and analyze appropriate records to make business decisions.</p>						