Geneva CUSD 304 Content-Area Curriculum Frameworks Grades 6-12 Business

Mission Statement	 In the Business Department, our mission is to: Provide a variety of subject areas. Introduce students to current technologies and help develop proficiency. Teach and encourage students to apply a decision-making process. Enhance student understanding through hands-on experience. Introduce students to career opportunities and related job skills needed to compete in the global marketplace. Promote feelings of self-worth and provide for individual creativity. 	
<i>Course Sequence</i> (Grades 6-12)	9/10 10-12 → 11/12 General Business → Consumer Education* → 11/12 Accounting I Marketing I Marketing I I International Business Business Law	
	$\begin{array}{c} 9-12 \\ \text{Computer I} \longrightarrow \begin{array}{c} 9-12 \\ \text{Essential Business Skills} \end{array} \longrightarrow \begin{array}{c} 10-12 \\ \text{Computer II} \\ \text{Desktop Publishing} \end{array}$ *state-mandated course	

Course Framework

Course Title	Accounting I	
Grade Level	11 and 12	
Semesters (1-2-3-4)	1	
Prerequisite	None	
Course Description	 Accounting is a valuable skill-level course for students pursuing a background in business, marketing and management. The semester course includes learning experiences that develop basic skills used in computing, classifying, recording, verifying, and maintaining numerical data. Instruction includes maintaining and summarizing financial records for convenient interpretation. Accounting computer applications are integrated throughout the course. In addition to stressing basic fundamentals and terminology of accounting, instruction includes career opportunities and the preparation of budgets and financial reports. A practice set with business papers emphasizes actual business records management. (Valees Course #B215) 	
District-approved Materials	Accounting Textbook	
and/or Resources (Glencoe)	Accounting Workbook Chapter Tests	

Unit of Study: major topics Objectives • Conceptual • Factual • Procedural	Accounting in a Private Enterprise Economy Students will understand, identify and exp forms, the role of accounting in business, paths, and organizations influencing accounting	possible accounting careers and career
Assessments	Performance Tasks Glencoe Accounting Chapter Working Papers Glencoe Accounting Chapter Test	Other Evidence Informal assessment by verbal responses during class discussion and presentation of topics

Unit of Study: major topics	The Basic Accounting Equation Analyzing the effect of transactions on asset, liability and owners equity accounts. Analyzing transactions affecting revenue, expenses and withdrawals.	Resources that will support instruction Transparencies Software: Virtual Business
Illinois Learning Standards, Benchmarks, National Standards Assessment Frameworks, or other standards that will be taught in this unit	 <u>Alignment with Illinois Learning Standard</u> 1.B. I. 5. Analyze overall themes and disc 1.B. I. 6. Clarify meaning of text by focus or implicitly. 1.B. J. 1. Relate reading to self, world, an connections to related information. 4.B.I. 1. Demonstrate understanding of ma formal/informal presentations. <u>Alignment with Illinois Learning Standard</u> 6.B. I. 4. Solve problems using simple ma 6.B. I. 5. Develop fluency in operations v computation or paper-and-pencil calculati more-complicated cases 6.B. I. 6. Judge the reasonableness of num 6. B. J. 10. Develop fluency in operations using mental computation or paper-and-pencil calculated cases 	over coherence. ing on the key ideas presented explicitly ad other texts and experiences and make aterial, concepts, and ideas in <u>ds for Mathematics</u> : atrix operations with real numbers using mental ons for simple cases and technology for merical computations and their results. s with real numbers, vectors, and matrices
Objectives • Conceptual • Factual • Procedural	Students will understand, explain and app regarding: property, property rights, equit accounting equation Student will understand, explain and apply applying debits and credits, using T accound components, and determining account ball Students will understand, explain and app permanent accounts and temporary capital The student will list and apply the rules of and withdrawal accounts, use the six-step affecting revenue, expense and withdrawal for equality of debits and credits, and defit this chapter.	y, and the effect of transactions on the y concepts and accounting rules for ints to analyze debit and credit ances after transactions ly rules regarding the difference between l accounts f debit and credit for revenue, expense method to analyze business transactions il accounts, test a series of transactions

Assessments	Performance Tasks	Other Evidence
	Glencoe Accounting Chapter Working Papers Glencoe Accounting Chapter Test	Informal assessment by verbal responses during class discussion and presentation of topics / quizzes

Unit of Study: major topics	Recording Transactions in a General Journal	Resources that will support instruction	
		Transparencies	
	Posting journal entries to general ledger accounts	Glencoe Accounting Computer Files	
Illinois Learning	Alignment with Illinois Learning Standard	ds for English:	
Standards,	1.B. I. 2. Related reading with information	n from other sources	
Benchmarks,	1.B. I. 5. Analyze overall themes and disc		
	1.B. I. 6. Clarify meaning of text by focus	ing on the key ideas presented explicitly	
National Standards	or implicitly.		
Assessment	1.B. J. 1. Relate reading to self, world, an	nd other texts and experiences and make	
Frameworks, or	connections to related information.		
other standards	4.B.I. 1. Demonstrate understanding of material, concepts, and ideas in		
that will be taught	formal/informal presentations.		
in this unit	Alian mandarith Illingia Lagaring Chandards for Mathematica		
	Alignment with Illinois Learning Standards for Mathematics:		
	6.B. I. 4. Solve problems using simple matrix operations		
	6.B. I. 5. Develop fluency in operations with real numbers using mental computation or paper-and-pencil calculations for simple cases and technology for		
	more-complicated cases		
	6.B. I. 6. Judge the reasonableness of numerical computations and their results.		
	6. B. J. 10. Develop fluency in operations with real numbers, vectors, and matrices		
	using mental computation or paper-and-pencil calculations for simple cases and		
	technology for more-complicated cases		
Objectives	Students will understand and identify source documents, follow steps for accurate		
Conceptual	journal entry in general journal, and correct errors		
Factual			
Procedural	Students will accurately post from general	l journal to ledger accounts, prepare a	
	trial balance, and record correcting entries		
Assessments	Performance Tasks	Other Evidence	
	Glencoe Accounting Chapter Working	Informal assessment by verbal	
	Papers Clauses Associating Charter Test	responses during class discussion and	
	Glencoe Accounting Chapter Test	presentation of topics / quizzes	
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Unit of Study:	Preparing a Six-Column Worksheet:	Resources that will support instruction	
major topics	Preparing financial statements for a sole proprietorship	Transparencies	
		Glencoe Accounting Computer Files	
		Software: Virtual Business	
Illinois Learning	Alignment with Illinois Learning Standard		
Standards,	1.B. I. 5. Analyze overall themes and disc		
Benchmarks,	1.B. I. 6. Clarify meaning of text by focusing on the key ideas presented explicitly		
	or implicitly.		
National Standards	4.B.I. 1. Demonstrate understanding of material, concepts, and ideas in		
Assessment	formal/informal presentations.		
Frameworks, or	Alienment with Illing is Learning Charlen 1. C. M. (1		
other standards	Alignment with Illinois Learning Standards for Mathematics:		
that will be taught	6.B. I. 4. Solve problems using simple matrix operations		
in this unit	6.B. I. 5. Develop fluency in operations with real numbers using mental		
	computation or paper-and-pencil calculations for simple cases and technology for		
	more-complicated cases		
	6.B. I. 6. Judge the reasonableness of numerical computations and their results.		
	6. B. J. 10. Develop fluency in operations with real numbers, vectors, and matrices		
	using mental computation or paper-and-pencil calculations for simple cases and		
	technology for more-complicated cases		
Objectives	Students will understand the parts of the worksheet, prepare the worksheet, and		
v	Students will understand the parts of the worksheet, prepare the worksheet, and		
ConceptualFactual	calculate net income or net loss		
	Students will be able to prepare an income	e statement statement of changes in	
Procedural	owner's equity, and balance sheet	e statement, statement of changes in	
	owner's equity, and barance sheet		
Assessments	Performance Tasks	Other Evidence	
	Glencoe Accounting Chapter Working	Informal assessment by verbal	
	Papers	responses during class discussion and	
	Glencoe Accounting Chapter Test	presentation of topics / quizzes	

Unit of Study: major topics	Completing the Accounting Cycle	Resources that will support instruction	
		Transparencies	
		Glencoe Accounting Computer Files	
Illinois Learning	Alignment with Illinois Learning Standard		
Standards,	1.B. I. 5. Analyze overall themes and disc		
Benchmarks,	1.B. I. 6. Clarify meaning of text by focusing on the key ideas presented explicitly		
National Standards	or implicitly.		
National Standards Assessment	1.B. J. 1. Relate reading to self, world, and other texts and experiences and make connections to related information.		
Frameworks, or		aterial concepts and ideas in	
other standards	4.B.I. 1. Demonstrate understanding of material, concepts, and ideas in formal/informal presentations.		
that will be taught	iormai/mormai presentations.		
in this unit	Alignment with Illinois Learning Standards for Mathematics:		
	6.B. I. 4. Solve problems using simple matrix operations		
	6.B. I. 5. Develop fluency in operations with real numbers using mental		
	computation or paper-and-pencil calculations for simple cases and technology for		
	more-complicated cases		
	6.B. I. 6. Judge the reasonableness of numerical computations and their results.		
	6. B. J. 10. Develop fluency in operations with real numbers, vectors, and matrices		
	using mental computation or paper-and-pencil calculations for simple cases and		
	technology for more-complicated cases		
Objectives	Students will be able to close temporary accounts and understand the purpose of		
Conceptual	doing so Students will understand number of income summers account and use this account		
Factual	Students will understand purpose of income summary account and use this account		
Procedural	correctly Students will be able to journalize closing entries, post closing entries, and prepare		
	post-closing trial balance	entries, post closing entries, and prepare	
	post-closing that balance		
Assessments	Performance Tasks	Other Evidence	
	Glencoe Accounting Chapter Working	Informal assessment by verbal	
	Papers	responses during class discussion and	
		presentation of topics / quizzes	
	Glencoe Accounting Chapter Test		

Unit of Study: major topics	Cash Controls and Banking Activities	Resources that will support instruction	
		Transparencies	
		Glencoe Accounting Computer Files	
Illinois Learning	Alignment with Illinois Learning Standard	•	
Standards,	1.B. I. 5. Analyze overall themes and disc		
Benchmarks,	1.B. I. 6. Clarify meaning of text by focus	ing on the key ideas presented explicitly	
	or implicitly.		
National Standards	1.B. J. 1. Relate reading to self, world, and other texts and experiences and make		
Assessment	connections to related information.		
Frameworks, or	4.B.I. 1. Demonstrate understanding of ma	aterial, concepts, and ideas in	
other standards	formal/informal presentations.		
that will be taught			
in this unit	Alignment with Illinois Learning Standards for Mathematics:		
	6.B. I. 4. Solve problems using simple matrix operations		
	6.B. I. 5. Develop fluency in operations with real numbers using mental		
	computation or paper-and-pencil calculations for simple cases and technology for		
	more-complicated cases		
	6.B. I. 6. Judge the reasonableness of numerical computations and their results.		
	6. B. J. 10. Develop fluency in operations with real numbers, vectors, and matrices		
	using mental computation or paper-and-pencil calculations for simple cases and		
	technology for more-complicated cases		
	Consumer economics?		
	Consumer economics?		
Objectives	Students will understand the need for internal controls, accurately record		
 Conceptual 	information on check stubs, prepare a check correctly, reconcile a bank statement,		
o Factual	and journalize and post bank service charge entries		
 Procedural 			
Assessments	Performance Tasks	Other Evidence	
	Glencoe Accounting Chapter Working	Informal assessment by verbal	
	Papers	responses during class discussion and	
		presentation of topics / quizzes	
	Glencoe Accounting Chapter Test		

Unit of Study: major topics	Use of Specialized Journals	Resources that will support instruction
		Transparencies
		Glencoe Accounting Computer Files
Illinois Learning	Alignment with Illinois Learning Standard	ds for English:
Standards,	1.B. I. 5. Analyze overall themes and disc	
Benchmarks,	1.B. I. 6. Clarify meaning of text by focus or implicitly.	ing on the key ideas presented explicitly
National Standards	1.B. J. 1. Relate reading to self, world, and other texts and experiences and make	
Assessment	connections to related information.	
Frameworks, or	4.B.I. 1. Demonstrate understanding of ma	aterial, concepts, and ideas in
other standards	formal/informal presentations.	
that will be taught		
in this unit	Alignment with Illinois Learning Standards for Mathematics:	
	6.B. I. 4. Solve problems using simple matrix operations	
	6.B. I. 5. Develop fluency in operations with real numbers using mental	
	computation or paper-and-pencil calculations for simple cases and technology for	
	more-complicated cases	
	6.B. I. 6. Judge the reasonableness of numerical computations and their results.	
	6. B. J. 10. Develop fluency in operations with real numbers, vectors, and matrices	
	using mental computation or paper-and-pencil calculations for simple cases and	
	technology for more-complicated cases.	
Objectives	Sales Journal: understand the difference b	between a service business and a
• Conceptual	merchandising business, identify special journals and explain how they are used in	
• Factual	a merchandising business, record merchandise sales on account, post to customer	
 Procedural 	accounts in receivables subsidiary ledger, foot, prove, total and rule sales journal,	
	and post column totals to general ledger.	
	Cash Receipts Journal: journalize accurately in a cash receipts journal, post from	
	the cash receipts journal to the accounts receivable subsidiary ledger and to the	
	general ledger, foot, prove, total and rule	
	from the cash receipts journal to the gener	
	1 0 0	• • •
	receivable, and define the accounting terms pertinent to the cash receipts journal.	
Assessments	Performance Tasks	Other Evidence
	Glencoe Accounting Chapter Working	Informal assessment by verbal
	Papers	responses during class discussion and
		presentation of topics / quizzes
	Glencoe Accounting Chapter Test	presentation of topics / quizzes
	Chencoe Accounting Chapter Test	