

EDUCATIONAL SERVICES**Course of Study Information Page**

Course Title:	Accounting (Course #0482)	
Rationale:	This course provides an opportunity for students to explore accounting principles and receive High School credit for graduation.	
Course Description:	This course is designed to familiarize students with the Principles of Business Accounting. Topics include the accounting cycle; concepts and principles used in recording assets, liabilities, equity, revenues and expenses. Students will use critical thinking skills in accounting simulations to process, analyze, and prepare financial information. Students will practice math skills that are specific to the accounting process. This course will introduce students to computerized accounting using what is currently available.	
How Does This Course Align with or Meet State & District Content Standards	This course meets the Academics 1.1 Mathematics standard, the Technology standards 4.0 & 4.2 for technological resources, the Technical Knowledge standard 10.0, and Demonstration & Application standard 11.0.	
Length of Course:	2 Semesters (Year)	
Grade Level:	11-12	
Credit:	<input type="checkbox"/> Number of units: <u>10 (5/semester)</u> <input checked="" type="checkbox"/> Meets graduation requirements <input type="checkbox"/> Request for UC "a-g" requirements	<input type="checkbox"/> College Prep <input type="checkbox"/> Elective <input type="checkbox"/> Career Technical requirements
Prerequisites:	None (ICT Foundations recommended)	
Department(s):	Business Technology	
District Sites:	EDHS, ORHS, PHS, UMHS	
Board of Trustees COS Adoption Date:	April 28, 2009	

Textbooks / Instructional Materials	Accounting: Real World Applications & Connections , Glencoe/McGraw Hill, 2007, ISBN: 978-0-07-868829-4
Board of Trustees Textbook Adoption Date:	June 23, 2009

Course description that will be in the Course Directory:

This course is designed to familiarize students with the Principles of Business Accounting. Topics include the accounting cycle; concepts and principles used in recording assets, liabilities, equity, revenues and expenses. Students will use critical thinking skills in accounting simulations to process, analyze, and prepare financial information. Students will practice math skills that are specific to the accounting process. This course will introduce students to computerized accounting using what is currently available.

EL DORADO UNION HIGH SCHOOL DISTRICT

EDUCATIONAL SERVICES

Course Title: Accounting (#0482)

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Department: Business Technology

Course Title: Accounting (#0482)

UNIT/STANDARD #1 : The Basic Accounting Cycle

LEARNING OUTCOME: Students will learn the nine steps of the Accounting Cycle that are important to keep records for a business.

LEARNING OUTCOME	INSTRUCTIONAL STRATEGIES	ASSESSMENTS	INTERVENTIONS
<p>1. What students will learn, know, and be able to do? (Must be aligned to state content standards.)</p> <p>Students will understand the basics of the 9 Steps of the Accounting Cycle and how it relates to a business.</p>	<p>2. Instructional strategies that will be used to engage students.</p> <ul style="list-style-type: none"> • Lecture/notes weekly on the nine steps of the Accounting Cycle • Demonstration of book problems related to each of the nine steps in the Accounting Cycle • Practice problems from each chapter aimed at learning and understanding the Accounting Cycle • Problem simulations using the software included with the text book 	<p>3. How will we know that students have learned? Include both Formative (for learning) and Summative (of learning) assessment examples.</p> <ul style="list-style-type: none"> • Visual assessment of Chapter work during class time • Verbal questioning during lecture and demonstrations • Weekly quiz & test scores on each book chapter to determine where students struggle 	<p>4. What will we do if students don't learn? (Outline the planned intervention strategies)</p> <ul style="list-style-type: none"> • Review & re-do select assignments • Option to retake occasional tests/quizzes • Additional problem demonstration by teacher <p>5. What will we do if students already know it?</p> <ul style="list-style-type: none"> • Peer tutors to help those who struggle

Content Area Standards (Please identify the source)

The students will demonstrate mastery of the following content standards:

Career and Technical Education Standards:

- | | |
|-----------------------------|--|
| Academics 1.1 (1.2) | Mathematics Number Sense (add, subtract, multiply, divide) |
| Academics 1.1 (1.3) | Mathematics Number Sense (convert fractions to decimals) |
| Academics 1.1 (1.6) | Mathematics Number Sense (calculate percentages) |
| Academics 1.1 (1.7) | Mathematics Number Sense (problems with discounts) |
| Academics 1.1 (1.1) | Mathematical Reasoning (analyzing problems) |
| Technology 4.0 | Use of Technological Resources (personal/work environment) |
| Technology 4.2 | Use of Technological Resources (manipulate data) |
| Tech. Knowledge/Skills (10) | Essential knowledge common to pathways |

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UNIT/STANDARD # 2: Financial Statements

LEARNING OUTCOME : Students will understand and produce the various Financial Statements used in a business.

LEARNING OUTCOME	INSTRUCTIONAL STRATEGIES	ASSESSMENTS	INTERVENTIONS
<p>1. What students will learn, know, and be able to do? (Must be aligned to state content standards.)</p> <p>Students will understand the use of Financial statements and how they relate to a business.</p>	<p>2. Instructional strategies that will be used to engage students.</p> <ul style="list-style-type: none"> • Lecture/notes weekly on each of the Financial statements used by a business • Demonstration of book problems related to Financial statements • Practice problems from each chapter aimed at learning and understanding Financial statements • Problem simulations using the software included with the text book 	<p>3. How will we know that students have learned? Include both Formative (for learning) and Summative (of learning) assessment examples.</p> <ul style="list-style-type: none"> • Visual assessment of Chapter work during class time • Verbal questioning during lecture and demonstrations • Weekly quiz & test scores on each book chapter to determine where students struggle 	<p>4. What will we do if students don't learn? (Outline the planned intervention strategies)</p> <ul style="list-style-type: none"> • Review & re-do select assignments • Option to retake occasional tests/quizzes • Additional problem demonstration by teacher <p>5. What will we do if students already know it?</p> <ul style="list-style-type: none"> • Peer tutors to help those who struggle

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| Academics 1.1 (1.3) | Mathematics Number Sense (convert fractions to decimals) |
| Academics 1.1 (1.6) | Mathematics Number Sense (calculate percentages) |
| Academics 1.1 (1.7) | Mathematics Number Sense (problems with discounts) |
| Academics 1.1 (1.1) | Mathematical Reasoning (analyzing problems) |
| Technology 4.0 | Use of Technological Resources (personal/work environment) |
| Technology 4.2 | Use of Technological Resources (manipulate data) |
| Tech. Knowledge/Skills (10) | Essential knowledge common to pathways |

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UNIT/STANDARD # 3: Accounting Payroll

LEARNING OUTCOME: Students will learn the importance of keeping accurate records in a payroll system.

LEARNING OUTCOME	INSTRUCTIONAL STRATEGIES	ASSESSMENTS	INTERVENTIONS
<p>1. What students will learn, know, and be able to do? (Must be aligned to state content standards.)</p> <p>Students will understand the importance of maintaining an accurate payroll system and how it affects a business.</p>	<p>2. Instructional strategies that will be used to engage students.</p> <ul style="list-style-type: none"> • Lecture/notes weekly on maintaining an accurate payroll system • Demonstration of book problems related to a payroll system • Practice problems from each chapter aimed at learning and understanding a payroll system • Problem simulations using the current software included with the text book 	<p>3. How will we know that students have learned? Include both Formative (for learning) and Summative (of learning) assessment examples.</p> <ul style="list-style-type: none"> • Visual assessment of Chapter work during class time • Verbal questioning during lecture and demonstrations • Weekly quiz & test scores on each book chapter to determine where students struggle 	<p>4. What will we do if students don't learn? (Outline the planned intervention strategies)</p> <ul style="list-style-type: none"> • Review & re-do select assignments • Option to retake occasional tests/quizzes • Additional problem demonstration by teacher <p>5. What will we do if students already know it?</p> <ul style="list-style-type: none"> • Peer tutors to help those who struggle

Content Area Standards (Please identify the source)

The students will demonstrate mastery of the following content standards:

Career and Technical Education Standards:

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| Academics 1.1 (1.2) | Mathematics Number Sense (add, subtract, multiply, divide) |
| Academics 1.1 (1.3) | Mathematics Number Sense (convert fractions to decimals) |
| Academics 1.1 (1.6) | Mathematics Number Sense (calculate percentages) |
| Academics 1.1 (1.7) | Mathematics Number Sense (problems with discounts) |
| Academics 1.1 (1.1) | Mathematical Reasoning (analyzing problems) |
| Technology 4.0 | Use of Technological Resources (personal/work environment) |
| Technology 4.2 | Use of Technological Resources (manipulate data) |
| Tech. Knowledge/Skills (10) | Essential knowledge common to pathways |

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UNIT/STANDARD # 4: The Accounting Cycle for a Merchandising Corporation
LEARNING OUTCOME: Students will learn Accounting for Sales & Receipts, Purchases & Cash Payments and Special Journals.

LEARNING OUTCOME	INSTRUCTIONAL STRATEGIES	ASSESSMENTS	INTERVENTIONS
<p>1. What students will learn, know, and be able to do? (Must be aligned to state content standards.)</p> <p>Students will learn the process used for Sales & Receipts, Purchases & Cash Payments, Special Journals and how they relate to a business.</p>	<p>2. Instructional strategies that will be used to engage students.</p> <ul style="list-style-type: none"> • Lecture/notes weekly on the process used for Sales & Receipts, Purchases & Cash Payments, & Special Journals • Demonstration of book problems related to Sales & Receipts, Purchases & Cash Payments, & Special Journals • Practice problems from each chapter aimed at learning and understanding Sales & Receipts, Purchases & Cash Payments, & Special Journals • Problem simulations using the current software included with the text book 	<p>3. How will we know that students have learned? Include both Formative (for learning) and Summative (of learning) assessment examples.</p> <ul style="list-style-type: none"> • Visual assessment of Chapter work during class time • Verbal questioning during lecture and demonstrations • Weekly quiz & test scores on each book chapter to determine where students struggle 	<p>4. What will we do if students don't learn? (Outline the planned intervention strategies)</p> <ul style="list-style-type: none"> • Review & re-do select assignments • Option to retake occasional tests/quizzes • Additional problem demonstration by teacher <p>5. What will we do if students already know it?</p> <ul style="list-style-type: none"> • Peer tutors to help those who struggle

Content Area Standards (Please identify the source)

The students will demonstrate mastery of the following content standards:

- | | |
|-----------------------------|--|
| Academics 1.1 (1.2) | Mathematics Number Sense (add, subtract, multiply, divide) |
| Academics 1.1 (1.3) | Mathematics Number Sense (convert fractions to decimals) |
| Academics 1.1 (1.6) | Mathematics Number Sense (calculate percentages) |
| Academics 1.1 (1.7) | Mathematics Number Sense (problems with discounts) |
| Academics 1.1 (1.1) | Mathematical Reasoning (analyzing problems) |
| Technology 4.0 | Use of Technological Resources (personal/work environment) |
| Technology 4.2 | Use of Technological Resources (manipulate data) |
| Tech. Knowledge/Skills (10) | Essential knowledge common to pathways |